



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Chris Chinn  
Missouri Department of Agriculture  
1616 Missouri Boulevard  
Jefferson City, MO 65109

Dear Director Chinn:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

Under the CARES act, federal funds will be available to the state for expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). Each of these funds will need to be identified, tracked, and accounted for to ensure compliance with the requirements of state and federal law.

Because these funds will be available within the next few weeks, it is essential now that each state department ensures that a thorough process exists to account for these funds and expenditures.

Missourians expect this relief money to be spent appropriately and efficiently. We must do everything we can to maintain taxpayer confidence in this program. Consequently, the purpose of this letter is for your department to inform the State Auditor's Office of how your department will identify the costs associated with the COVID-19 public health emergency and how you will ensure all funds received will be accounted for and distributed timely and efficiently.

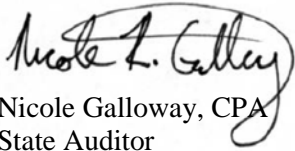
Specifically, my office is requesting the following information:

1. The date your department received direction, advisory guidance, or consultation from another Missouri department, agency or executive office to start preparing for a response to COVID-19;
2. When your department began preparing for a response to COVID-19;
3. The steps your department has taken and will continue to take to prepare for their response to COVID-19;
4. Any listing or tracking that your department has related to the expenditures that your department has incurred due to the public health emergency with respect to COVID-19;

5. Any listing or tracking that your department has related to the expenditures that your department will or is anticipated to incur due to the public health emergency with respect to COVID-19;
6. Your department's process for identifying, tracking, and accounting for these expenditures; and
7. Your department's process for ensuring that these expenditures are paid through an appropriate funding mechanism.

Please provide your response to my office no later than April 22, 2020.

Sincerely,



Nicole Galloway, CPA  
State Auditor

cc: Office of Administration, Commissioner Sarah Steelman



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Sara Pauley  
Missouri Department of Conservation  
2901 W. Truman Boulevard  
Jefferson City, MO 65109

Dear Director Pauley:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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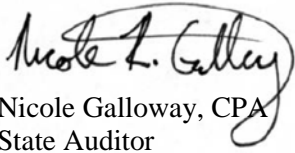
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Nicole Galloway, CPA  
State Auditor

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**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Anne Precythe  
Missouri Department of Corrections  
2729 Plaza Drive  
Jefferson City, MO 65109

Dear Director Precythe:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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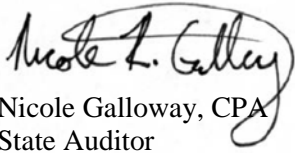
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Nicole Galloway, CPA  
State Auditor

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**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Rob Dixon  
Missouri Department of Economic Development  
Truman State Office Building  
301 W. High Street, Room 680  
Jefferson City, MO 65101

Dear Director Dixon:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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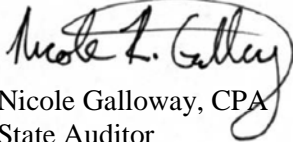
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Nicole Galloway, CPA  
State Auditor

cc: Office of Administration, Commissioner Sarah Steelman





**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Commissioner Margaret Vandeven  
Missouri Department of Elementary and Secondary Education  
Jefferson State Office Building  
205 Jefferson Street, 6th Floor  
Jefferson City, MO 65101

Dear Commissioner Vandeven:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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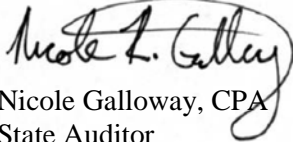
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Nicole Galloway, CPA  
State Auditor

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**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Dr. Randall Williams, Director  
Missouri Department of Health and Senior Services  
912 Wildwood Drive  
Jefferson City, MO 65109

Dear Director Williams:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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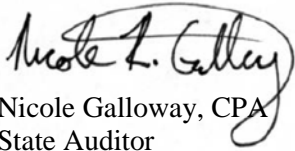
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Nicole Galloway, CPA  
State Auditor

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**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Commissioner Zora Mulligan  
Missouri Department of Higher Education  
3515 Amazonas Drive  
Jefferson City, MO 65109

Dear Commissioner Mulligan:

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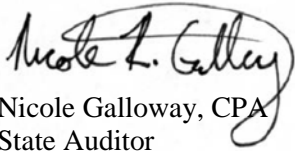
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State Auditor

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**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Chlora Lindley-Myers  
Missouri Department of Insurance, Financial Institutions and Professional Registration  
Truman State Office Building  
301 W. High Street, Room 530  
Jefferson City, MO 65101

Dear Director Lindley-Myers:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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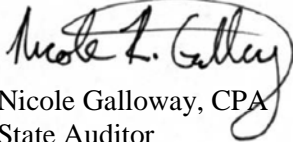
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Nicole Galloway, CPA  
State Auditor

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**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Anna Hui  
Missouri Department of Labor and Industrial Relations  
421 E. Dunklin Street  
Jefferson City, MO 65104

Dear Director Hui:

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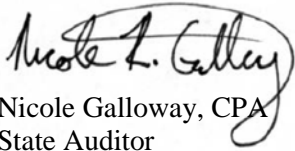
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Nicole Galloway, CPA  
State Auditor

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**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Mark Stringer  
Missouri Department of Mental Health  
1706 E. Elm Street  
Jefferson City, MO 65101

Dear Director Stringer:

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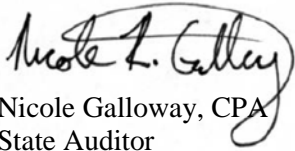
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Nicole Galloway, CPA  
State Auditor

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**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Carol Comer  
Missouri Department of Natural Resources  
1101 Riverside Drive  
Jefferson City, MO 65101

Dear Director Comer:

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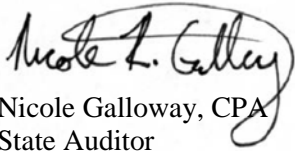
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Nicole Galloway, CPA  
State Auditor

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**Missouri State Auditor**

April 7, 2020

Director Sandy Karsten  
Missouri Department of Public Safety  
Truman State Office Building  
301 W. High Street, Room 870  
Jefferson City, MO 65101

Dear Director Karsten:

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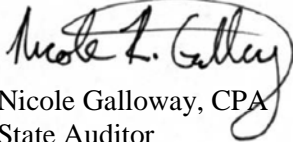
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**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Kenneth Zellers  
Missouri Department of Revenue  
Truman State Office Building  
301 W. High Street, Room 670  
Jefferson City, MO 65101

Dear Director Zellers:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

Under the CARES act, federal funds will be available to the state for expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). Each of these funds will need to be identified, tracked, and accounted for to ensure compliance with the requirements of state and federal law.

Because these funds will be available within the next few weeks, it is essential now that each state department ensures that a thorough process exists to account for these funds and expenditures.

Missourians expect this relief money to be spent appropriately and efficiently. We must do everything we can to maintain taxpayer confidence in this program. Consequently, the purpose of this letter is for your department to inform the State Auditor's Office of how your department will identify the costs associated with the COVID-19 public health emergency and how you will ensure all funds received will be accounted for and distributed timely and efficiently.

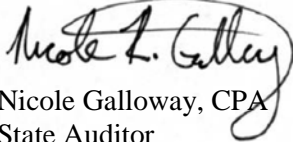
Specifically, my office is requesting the following information:

1. The date your department received direction, advisory guidance, or consultation from another Missouri department, agency or executive office to start preparing for a response to COVID-19;
2. When your department began preparing for a response to COVID-19;
3. The steps your department has taken and will continue to take to prepare for their response to COVID-19;
4. Any listing or tracking that your department has related to the expenditures that your department has incurred due to the public health emergency with respect to COVID-19;

5. Any listing or tracking that your department has related to the expenditures that your department will or is anticipated to incur due to the public health emergency with respect to COVID-19;
6. Your department's process for identifying, tracking, and accounting for these expenditures; and
7. Your department's process for ensuring that these expenditures are paid through an appropriate funding mechanism.

Please provide your response to my office no later than April 22, 2020.

Sincerely,



Nicole Galloway, CPA  
State Auditor

cc: Office of Administration, Commissioner Sarah Steelman



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Jennifer Tidball  
Missouri Department of Social Services  
Broadway State Office Building  
221 W. High Street, Room 240  
Jefferson City, MO 65101

Dear Director Tidball:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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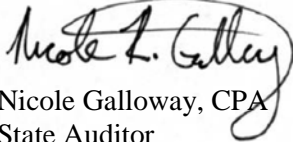
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Please provide your response to my office no later than April 22, 2020.

Sincerely,



Nicole Galloway, CPA  
State Auditor

cc: Office of Administration, Commissioner Sarah Steelman



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Director Patrick McKenna  
Missouri Department of Transportation  
105 W. Capitol Avenue  
Jefferson City, MO 65101

Dear Director McKenna:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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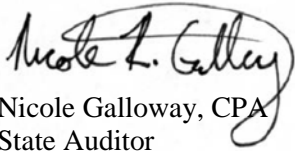
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Sincerely,



Nicole Galloway, CPA  
State Auditor

cc: Office of Administration, Commissioner Sarah Steelman



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Commissioner Sarah Steelman  
Office of Administration  
State Capitol Building  
201 W. Capitol Avenue, Room 125  
Jefferson City, MO 65101

Dear Commissioner Steelman:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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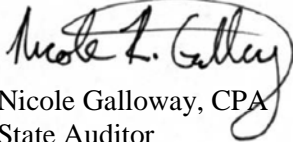
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Sincerely,



Nicole Galloway, CPA  
State Auditor





**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

April 7, 2020

Acting Director James Remillard  
State Emergency Management Agency  
2302 Militia Drive  
Jefferson City, MO 65102

Dear Acting Director Remillard:

No later than April 26, 2020, the state should begin receiving funds from the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As this unprecedented amount of funds comes into Missouri, it is essential that they be expended effectively and transparently, and in accordance with state and federal laws.

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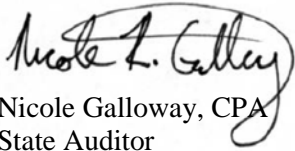
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