



NICOLE R. GALLOWAY, CPA
Missouri State Auditor

September 16, 2019

To the citizens of Clay County:

During my time as State Auditor, Missourians have petitioned my office more than 30 times with the required signatures needed to conduct audits of local and county governments and various political subdivisions. In all of these circumstances government entities were responsive to our audit teams' inquiries. At times, there were challenges. In some situations, folks would try to ignore our requests. But, our office persisted because taxpayers wanted answers and the law requires that entities cooperate with such citizen-requested audits.

That is why this open letter is the first of its kind. Up until now, my office has never been sued by a government entity whose own citizens requested an audit be conducted. But, that is exactly what happened in Clay County. It represents an unprecedented level of obstruction.

In July 2018, citizens delivered thousands of signatures from Clay County petitioners requesting an audit of your county government. In our first meeting, petitioners detailed their concerns with the operations and finances of the county. They asked me to dig in and get answers. I committed to bring transparency through a fair and thorough audit, and to go where the facts led us.

That December, we formally launched the audit during a county commission meeting. My audit team detailed the process for citizens and elected officials. Soon after that meeting, auditors started field work — the process of gathering information from the county by requesting documents and records.

In the following weeks, my team encountered delays and evasive responses from Clay County officials. Auditors needed information that is commonly requested and routinely provided during the audit process. Yet, county officials ignored auditors' requests, blocked access to certain records, and questioned my office's authority to audit. I issued a subpoena to get that basic information, because I am committed to getting you answers.

Then, the county commission filed a lawsuit. This maneuver further delayed my team's work. And it outraged citizens. My office heard from many of you — county citizens who felt your own government was using taxpayer money to silence you.

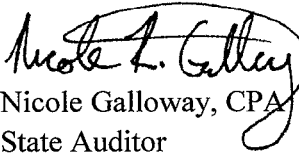
My office has worked to quickly resolve the lawsuit and filed a motion to dismiss. As the case moved through court, my audit team continued to work. They reviewed documentation received prior to the lawsuit and investigated whistleblower complaints that kept coming in to my office. Right now, we are at the same point as many of you — waiting for a resolution to the Commission's lawsuit. We cannot move forward because we need access to information to do our job.

In recent weeks, my office has received numerous inquiries about the work completed to date. While the audit process is underway, those details must remain confidential. Auditors have an ethical and a legal obligation not to discuss audit findings before the final report is released. This protects the integrity of the audit as my team carefully and independently reviews the details of county finances and operations. The pending litigation also limits discussion of the audit process.

I know you are frustrated. I am too. Based on what we have experienced to date, this may not be the last roadblock we will face in Clay County. But, I am committed to the promise I made to petitioners — we will get you answers. You deserve nothing less.

Please continue reaching out to my office if you have information to share with our audit team. You may contact my Whistleblower Hotline at moaudit@auditor.mo.gov, by calling 800-347-8597 or online at auditor.mo.gov/hotline.

Sincerely,


Nicole Galloway, CPA
State Auditor