



Thomas A. Schweich

Missouri State Auditor

2012 ANNUAL REPORT

Office of The Missouri State Auditor

February 2013
Report No. 2013-017



<http://auditor.mo.gov>

-----A MESSAGE FROM
THE STATE AUDITOR

The Citizens of Missouri
The Honorable Jeremiah "Jay" Nixon
The Missouri General Assembly

Following, please find the State Auditor's office annual report of the 146 reports issued, 201 bonds registered, and 35 initiative petitions received in 2012.

During 2012, this office continued to identify instances of theft and misuse of public monies, leading to criminal charges against those responsible, and uncovered wasted public resources and violations of law and policy in several state agencies, counties, municipal courts and other political subdivisions.

We released the Fiscal Year 2011 Statewide Single Audit, auditing the \$11.24 billion in federal funds spent on major programs by state agencies.

Shortly after taking office, I established the Auditor's Swift Assessment Program rapid response team and the Auditor's Follow-up Team to Effect Recommendations, which have continued to improve accountability in Missouri government. This year, I activated the rapid response team to address allegations of theft in the Pineville court, the findings of which were released in a February 2013 report, and released 22 follow-up reports detailing the implementation of audit recommendations.

I want to thank the professional dedicated employees of the State Auditor's office for their service to the citizens of Missouri. I look forward to another productive year improving government efficiency and accountability.

Very truly yours,



Thomas A. Schweich

OVERVIEW OF THE MISSOURI STATE AUDITOR'S OFFICE



Missouri State Auditor Thomas A. Schweich

DUTIES OF THE STATE AUDITOR

The Missouri Constitution and the Missouri Revised Statutes give the Missouri State Auditor the authority to audit all state agencies; boards and commissions; the state court system; school districts; counties that do not have a county auditor; and other political subdivisions, upon petition by the voters of those subdivisions.

All audits are conducted in an impartial, nonpartisan manner, in accordance with government auditing standards issued by the United States Government Accountability Office. State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

AUDITS PERFORMED

Audits of state and local government are performed by the State Auditor's office.

- 1) **State Government Audits:** The State Auditor conducts audits of state agencies, programs, and activities; boards and commissions; statewide elected officials; the General Assembly; the judiciary; the state's financial statements; and federal awards expended by the state. The State Auditor may also conduct audits of Department of Revenue contract license offices.

- 2) **Local Government Audits:** For counties that do not have a county auditor, the State Auditor is required to conduct an audit at least once every four years. The State Auditor also conducts an audit in a county collector's office after a vacancy occurs. In addition, the State Auditor conducts audits of Transportation Development Districts and may conduct audits of school districts.

Qualified voters of a political subdivision, such as cities, school districts, water districts, etc., may request an audit through the petition process.¹

For a complete listing of audits released in 2012, please see page 22.

¹ The number of verified signatures required for a petition audit is determined by RSMO §29.230, as depicted in the following table:

<u>No. of Votes in Last Election for Governor</u>	<u>Percent</u>	<u>The Greater of</u>	<u>Minimum</u>
Below 1,000	25% of registered voters		-----
1,000 to 4,999	15% of actual votes		200
5,000 to 49,999	10% of actual votes		750
50,000 or more	5% of actual votes		5,000

FISCAL NOTES

The State Auditor's office is responsible for assessing the fiscal impact of initiative petitions proposing constitutional or statutory changes that citizens file with the Secretary of State. The fiscal note and fiscal note summary for each petition states the initiative's estimated costs or savings, if any, to state and local governmental entities. Once the Secretary of State certifies the official ballot title, summary statement of the measure, and the fiscal note summary, an initiative petition can be circulated publicly for signatures. Proposals that obtain the required number of signatures within statutory time limits will be voted on by the public at the next statewide General Election.²

The office is also responsible for assessing the fiscal impact of joint resolutions adopted by the Missouri General Assembly, proposing constitutional amendments or bills without a fiscal note summary which are to be referred to a public vote. The fiscal note and fiscal note summary for each joint resolution or bill states the measure's estimated costs or savings, if any, to state and local governmental entities.

During 2012, the State Auditor's office received notification to prepare fiscal notes and fiscal note summaries for 35 initiative petitions or joint resolutions. For a complete listing of initiative petitions received by the State Auditor's office in 2012, please see page 36.

BOND REGISTRATION

The State Auditor's office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds were issued. For a complete listing of

² Petitions proposing amendments to the constitution require signatures of 8 percent of the legal voters in each of two-thirds of the congressional districts in the state, and petitions proposing laws must be signed by 5 percent of such voters.

bonds registered in 2012 with the State Auditor's office, please see page 28.

REVIEW OF PROPERTY TAX RATES

State law requires the Missouri State Auditor annually to certify all taxing jurisdictions throughout Missouri as to their compliance with state law and the tax limitation provisions of Article X, Sections 16 through 24, Constitution of Missouri, commonly known as the Hancock Amendment. The State Auditor's office property tax rate report states whether a taxing jurisdiction has met its obligation to set an overall tax rate at a level approved by voters and within the limits set by Missouri law. The Review of 2012 Property Tax Rates is Report No. 2013-012 and is available on our website.

NOTE: The State Auditor's office does not have the authority to reduce the tax rate of any taxing jurisdiction. Additionally, the State Auditor's office has no authority to determine or review individual tax assessments. Chapter 138, RSMo, governs the appeals process for assessed valuations of individual taxpayers.

STATEMENTS AND TESTIMONY

The State Auditor is often called upon to advise the governor, legislature, and citizens on matters pertaining to state government operations.

State Auditor Schweich and Deputy State Auditor Harry Otto frequently testify before Missouri legislative committees regarding audits undertaken by this office and the estimated costs associated with proposed legislation. In 2012, the office testified before several legislative committees on a variety of topics, including tax credits, the initiative petition process, the Missouri Employers Mutual audit report, and certain findings in the 2011 Statewide Single Audit.

NEW INITIATIVES WITHIN THE OFFICE

Shortly after taking office, Auditor Schweich started the Auditor's Swift Assessment Program (ASAP) to rapidly respond to credible allegations of waste, fraud, or abuse of public monies. ASAP is only activated if there is reason to believe evidence may be destroyed and the ASAP guidelines are met.

Auditor Schweich also formed the Auditor's Follow-up Team to Effect Recommendations (AFTER). Every finding in an audit report is followed by a recommendation to bring the entity into compliance with the law and accepted accounting practices and to improve government accountability, transparency, and efficiency. When applicable, the AFTER returns after an audit and reports on the status of audit recommendations for findings requiring immediate management attention.

In order to facilitate transparency and increase accountability, Auditor Schweich also instituted the Citizens Summary and a rating scale. The Citizens Summary provides readers with a short, plain language summary of each audit, and the rating scale rates the audited entity as Excellent, Good, Fair, or Poor, so readers can tell at a glance how the entity is performing overall in the audited areas.

The State Auditor's office website at <http://auditor.mo.gov> contains a wealth of information and many helpful links. All audit reports issued and bonds registered with the office from 1999 to present and all initiative petitions received by the office from 2003 to present are available on the website. Reports are searchable, listed chronologically, and categorized by subject and by region. The website also includes news releases, employment opportunities, and links for information on petition audits, federal stimulus monies tracking, and various forms.

2012 AUDIT HIGHLIGHTS

ELECTED OFFICIALS



The State Auditor is required by state law to conduct audits of the offices of other statewide elected officials. In 2012, the State Auditor's office released reports of the Office of the State Treasurer; the Office of the Attorney General; and the Office of the Governor. Summaries of these reports follow.

Office of the State Treasurer

The State Auditor's office is required to conduct an annual audit of the Office of State Treasurer. The audit report includes an unqualified opinion on the financial statements of the Office of State Treasurer. No findings resulted from our audit, and, overall, the Office of the State Treasurer received a rating of **Excellent**.

(Report No. 2012-010)

Office of the Attorney General

The State Auditor found the Attorney General retained the power to reject responses or solicit new responses for contingency fee contracts and accepted campaign contributions from law firms that submitted proposals. The Office of the Attorney General (AGO) did not always prepare and retain documentation related to its selection of legal and expert witness services, and policies and procedures related to timekeeping, tracking costs per case, and performance appraisals need improvement. The audit also noted the AGO had some weaknesses in internal control procedures and had not developed a formal, written contingency plan for resuming normal business operations and recovering computer systems and data in the event of a disaster. In the areas audited, the overall performance of the Office of the Attorney General was **Fair**.

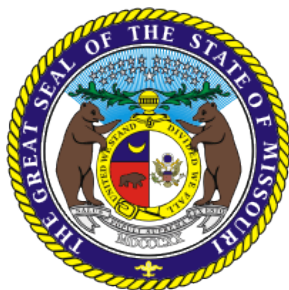
(Report No. 2012-055)

Office of the Governor

In 2011, the State Auditor's office issued a letter report regarding Governor Nixon's announced withholdings (Report No. 2011-043). The Governor declined to take the recommended action, and the matter is currently pending before the Missouri Supreme Court. In 2012, the State Auditor issued its regularly scheduled audit of the Office of the Governor and found the Governor's office charged approximately \$1.7 million of its office expenses to other state agencies. The Governor's office also lacked documentation to support why lodging expenses were higher than appeared necessary, and it spent \$92,800 in out-of-state flights without evaluating whether commercial flights would be more economical. State law is unclear regarding the use of state resources by the Governor's office for political and personal purposes, the Governor's office lacks adequate capital asset records and procedures, and some entities were not charged for holding an event/function at the mansion. In the areas audited, the overall performance of the Office of the Governor was rated **Fair**.

(Report No. 2012-095)

STATE AGENCIES



The State Auditor conducted various audits of state agencies in 2012, including audits of entire departments, audits of divisions within a department, and audits of certain functions, such as information technology, within a given department or division. Summaries of some of these audits are provided below.

Department of Natural Resources, Soil and Water Conservation Program

The State Auditor released an audit of the Department of Natural Resources (DNR), Soil and Water Conservation Program (SWCP) and found the SWCP needed to improve its procedures for reviewing and monitoring operations of Soil and Water Conservation Districts. The SWCP did not document its review of district board minutes, did not adequately document project approvals in board minutes, and did not adequately monitor district administrative grant expenditures. The SWCP received an overall audit rating of **Good**.

(Report No. 2012-007)

Department of Natural Resources, Division of State Parks

The State Auditor determined the Department of Natural Resources, Division of State Parks (DSP), needed to improve its procedures for monitoring state park operations. In addition, the DSP lacked adequate control over cash handling and procurement cards. The DSP did not maintain complete records of capital assets and had not updated its policies and procedures manual in a timely manner. In the areas audited, the DSP received an overall audit rating of **Fair**.

(Report No. 2012-024)

Office of Administration, Information Technology Services Division

The State Auditor found the Office of Administration, Information Technology Services Division (ITSD) used over \$2.6 million in state General Revenue Fund monies, rather than the designated appropriated monies, for Unified Communication (UC) system costs and lease/purchase payments. Had the ITSD properly billed users, state agencies may have recovered as much as \$1.274 million in federal reimbursements. The ITSD created an invoice for services that were not performed and then issued a credit to reverse the transaction to prevent General Revenue Fund appropriation spending authority from lapsing. The advance lease payment made with the funds saved the state future interest payments, but the method used was deceptive and circumvented the legislative appropriation process. As noted in prior audits, the ITSD does not have current agreements with state agencies the division serves, so ITSD management does not have minimum performance targets and cannot determine if the IT services it provides meet the needs and expectations of state agency customers. Overall, the performance of the ITSD was rated **Fair**.

(Report No. 2012-073)

Department of Insurance, Financial Institutions and Professional Registrations, Division of Finance

After gaining access to additional information, the State Auditor's office issued a continuation of its audit of the Department of Insurance, Financial Institutions and Professional Registrations, Division of Finance (DOF) released in May 2011 (Report No. 2011-17). The audit determined DOF personnel are now ensuring savings and loan association examinations are performed timely and have made improvements in documenting

examination procedures and supervisory reviews. The DOF had also made improvements in the accuracy and completeness of its examination reports but had not yet implemented the prior recommendation to update its written agreements with the federal agencies and had not worked with the General Assembly to transfer over-assessments from the state's General Revenue Fund to the Division of Finance Fund to reduce future bank assessments. In the areas audited, the overall performance of the DOF was rated **Good**.

(Report No. 2012-097)

Department of Economic Development, Division of Business and Community Services

The Department of Economic Development (DED), Division of Business and Community Services (BCS) failed to perform adequate due diligence for various projects, including the Mamtek USA project. In addition, state law does not prohibit the same project costs from being claimed under more than one tax credit program, and developers can "stack" tax credits without generating additional economic activity or state benefit. The audit also determined that, for the two years ended June 30, 2011, the DED paid over \$149,000 for approximately 160 flights of the Governor's office, of which the BCS was allocated \$79,815 in costs. The overall performance of the BCS in the areas audited was rated **Fair**.

(Report No. 2012-117)

Missouri State Public Defender

Audit staff reviewed the Missouri State Public Defender (MSPD) caseload protocol calculation procedures and noted significant concerns with the methodology and data used to calculate key components and the final calculation as to whether maximum caseload has been exceeded. The MSPD also lacked sufficient policies and procedures for determining indigence and did not always properly charge applicable costs to defendants. The MSPD also had not considered possible opportunities to increase collections and to reduce costs associated with employee travel, transcripts on appeal, contract attorneys and professional consultants, and conflict case management. The overall performance of the MSPD in the areas audited was rated **Fair**.

(Report No. 2012-129)

COURTS



In 2012, the State Auditor conducted audits of various municipal courts, a circuit court, and the Missouri Court of Appeals, Eastern District. The State Auditor has the discretion to audit courts as he deems advisable and will also generally audit the local municipal court when an audit petition is received. Below are summaries of several court audits.

Missouri Court of Appeals, Eastern District

The State Auditor noted that the Missouri Court of Appeals, Eastern District, did not always comply with its administrative bid policy. In addition the court needed to improve its policies and procedures regarding payroll and personnel, receipts and deposits, accounts receivable and capital and library assets. Overall, in the areas audited, the court's performance was **Good**.

(Report No. 2012-020)

Nineteenth Judicial Circuit, Cole County Civil and Criminal Division

After a request from the Presiding Judge, the State Auditor audited the Cole County civil and criminal division operations and determined at least \$14,669 was received by the Circuit Court Criminal Division but not deposited. The Circuit Clerk had failed to implement recommendations made by the Court Administrator, the office of State Courts Administrator and the Presiding Judge, and the audit revealed significant weaknesses in accounting controls and procedures. The court should also improve its law library fund controls and procedures and its parking ticket procedures, and the Circuit Clerk should work to properly disburse the more than \$100,000 held in each of two inactive bank accounts. In the areas audited, the court received an overall rating of **Poor**.

(Report No. 2012-030)

Sixteenth Judicial Circuit, City of Lone Jack Municipal Division

The State Auditor determined the court owed at least an additional \$119,353 to the Department of Revenue (DOR) for the 3 years ended June 30, 2012, for excess revenues generated from fines and court costs for traffic violations occurring on state or federal highways. In addition, the

city did not perform annual excess revenue calculations or make payments of excess revenues to the DOR timely. The overall performance of the court, in the areas audited, was **Fair**.

(Report No. 2012-142)

CONTRACT LICENSE OFFICES



The State Auditor conducted audits of ten contract license offices: Bridgeton (Report No. 2012-119); Jefferson City (Report No. 2012-120); Lebanon (Report No. 2012-121); Potosi (Report No. 2012-122); Sedalia (Report No. 2012-123); Cape Girardeau (Report No. 2012-134); Chesterfield (Report No. 2012-135); Montgomery (Report No. 2012-136); Platte (Report No. 2012-137); and St. Joseph (Report No. 2012-138). We rated eight of the offices **Good** and rated the Cape Girardeau and Lebanon offices **Fair**. Several of the offices need to improve their accounting controls and procedures and their handling of prepayment void transactions. Two of the contract license offices (Bridgeton and St. Joseph) appear to have been used to obtain fraudulent documents for illegal aliens. Upon discovering the frauds, license office managers contacted the Department of Revenue, which began investigations and contacted federal law enforcement officials.

Department of Revenue and Office of Administration, Contract License Offices, Bidding and Procurement

The State Auditor audited the practices of the Department of Revenue (DOR) and the Office of Administration (OA) for the bidding and procurement of contract license offices. The DOR and OA began awarding points to bidders willing to return a percentage of the earned processing fees to the state, but there is no statutory authority for the return to state provision. Also, the OA did not always reject noncompliant bids/proposals, and the DOR and OA both needed to improve policies and procedures. In the areas audited the overall rating assigned was **Fair**.

(Report No. 2012-028)

Department of Revenue, Contract License Offices, Monitoring

The State Auditor issued an audit of the Department of Revenue's (DOR) monitoring of contract license offices and found the DOR did not ensure contract agents abide by the contract terms. In addition, the payment and waiver of liquidated damages was not adequately monitored and documented, and its internal review section, the Compliance and Investigation Bureau, needed improvement. The DOR did not require contract license personnel to complete fraudulent documentation training. In the areas audited, the entity's overall performance was rated **Fair**.

(Report No. 2012-029)

Department of Revenue and Office of Administration, Award and Cancellation of Maplewood (formerly Deer Creek) Contract License Office Contract

The State Auditor reviewed the decisions made by the Department of Revenue (DOR) and the Office of Administration (OA) in awarding and then cancelling the Maplewood contract license office contract. The DOR and OA did not ensure the financial stability documentation submitted was adequate, resulting in the OA improperly awarding the contract to operate the Maplewood Contract License Office and then neither the DOR nor OA documented its reasons for cancelling the contract. It is unclear why the documentation provided as part of the proposal was considered sufficient at the time the proposal was initially evaluated, but later determined to be unacceptable after the contract had been awarded. In the areas audited, the entity's overall performance was rated **Fair**.

(Report No. 2012-094)

EDUCATION



The State Auditor's office conducted various audits related to education during 2012. Some of these audits were based upon statutory authority or obligation, while others arose through the petition process. Summaries of several education-related audits follow.

Department of Higher Education, Southeast Missouri State University

The State Auditor released an audit of Southeast Missouri State University (SEMO) which found the university did not always solicit competitive proposals for professional services, did not retain written agreements for past legal services, and spent over \$60,000 for employee recognition. The university lacked adequate documentation for property lease payments made to the Southeast Missouri University Foundation and for transfers to allocate overhead and shared costs. In addition, the university paid almost \$700,000 in credit card convenience fees instead of requiring credit card users to pay these fees and was unable to determine which employee was responsible for \$1,908 in missing Show-Me Center concession receipts. Overall, the performance of SEMO in the areas audited was rated **Good**.

(Report No. 2012-005)

Springfield R-XII School District

The State Auditor's Office conducted a petition audit of the Springfield R-XII School District and found the district's self-funded medical plan fund was in poor condition. The audit noted significant concerns with the district's efforts to sell certain property and its sales of bonds and certificates. The district did not always enter into written contracts and did not adequately monitor some contracts. The district's policies and procedures regarding disbursements, accounting, stipends, fuel use and purchases, related employees, and school safety were inadequate. The district did not always comply with the Sunshine Law (Chapter 610, RSMo) and had not filled its internal auditor vacancy. Overall, in the areas audited, the district received a rating of **Fair**.

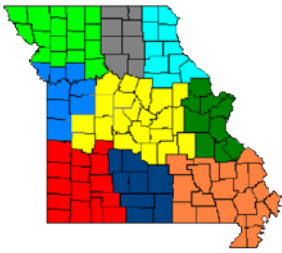
(Report No. 2012-016)

Mexico 59 School District

The State Auditor released an audit of the Mexico 59 School District and found the district needed to better segregate accounting duties and improve its monitoring of fuel purchases and vehicle use. In the areas audited, the district was rated **Good**.

(Report No. 2012-128)

COUNTIES



The State Auditor is statutorily obligated to audit counties which do not have a county auditor. The State Auditor issued audit reports related to 39 different counties in 2012. Below are summaries of four such reports.

Henry County

The State Auditor released an audit of Henry County containing numerous findings. The audit identified serious issues with the offices of the County Collector-Treasurer, Sheriff, Prosecuting Attorney, and Public Administrator. In addition, the county lacked adequate documentation to support various county disbursements and its procurement decisions related to the detention center. In the areas audited, the overall performance of Henry County was rated **Poor**.

(Report No. 2012-049)

Putnam County

The State Auditor conducted an audit of Putnam County and found the Putnam County Memorial Hospital is in poor financial condition, did not adequately account for capital improvement sales tax monies, and did not always abide by the Sunshine Law. The audit also identified serious shortcomings with the county's disbursements and in the procedures of the Prosecuting Attorney, County Collector-Treasurer, and Sheriff. In the areas audited, the overall performance of Putnam County was rated **Fair**.

(Report No. 2012-058)

Carter County

The State Auditor issued an audit of Carter County and found that the County Collector could not account for at least \$3,817 in property tax receipts. In addition to the missing money, the audit found the General Revenue Fund is in poor financial condition and uncovered issues with the property tax system, the Sheriff's controls and procedures, and the county's control over disbursements, personnel policies and procedures, and capital assets. In the areas audited, the overall performance of Carter County was rated **Poor**.

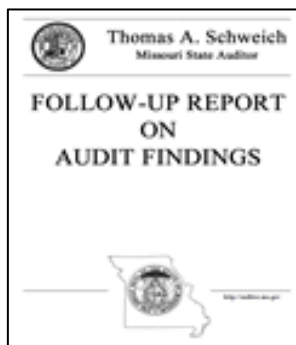
(Report No. 2012-124)

Knox County

The State Auditor released an audit of Knox County containing numerous findings. The General Revenue Fund and Special Road and Bridge Fund remain in poor financial condition, procedures over property tax additions and abatements are not properly segregated or monitored, the county did not comply with state law with regard to some sales tax issues, and the county incorrectly calculated and reported property tax levy reductions. The county does not adequately document or monitor monies due from material sales and rock purchases, and the Prosecuting Attorney, Sheriff, and county computer systems lack adequate controls. In the areas audited, the overall performance of Knox County was rated **Poor**.

(Report No. 2012-144)

FOLLOW-UP



The State Auditor implemented the Auditor's Follow-up Team to Effect Recommendations (AFTER), which determines whether recommendations for findings requiring immediate management attention have been implemented. The State Auditor issued twenty-two follow-up audit reports in 2012. Below are summaries of four such reports.

Schuyler County Collector and Property Tax System, Follow-up

The State Auditor issued an audit report of the Schuyler County Collector and Property Tax System in 2011 (Report No. 2011-112) and rated it **Poor**. The audit found at least \$568,974 was missing, and the County Collector ultimately pleaded guilty to theft-related charges. The AFTER assessed the implementation of 7 findings requiring immediate management attention and found all had been implemented or were in progress.

(Report No. 2012-062)

City of Lanagan, Follow-up

The State Auditor issued an audit report of the City of Lanagan in 2011 (Report No. 2011-105) and rated it **Poor**. Auditors found at least \$13,600 in missing cash receipts and believe at least another \$2,800 in property tax receipts are missing. In addition, the city failed to turn over at least \$36,000 in excess traffic ticket revenues to the Missouri Department of

Revenue, as required by state law, and the Chief of Police has been charged in connection with this failure. AFTER assessed the implementation of 30 findings requiring immediate management attention and found only 5 had been implemented. Seven others were partially implemented or were in progress, but the majority were not implemented.

(Report No. 2012-071)

Kansas City 33 School District, Follow-up

The State Auditor issued an audit report of the Kansas City 33 School District in 2011 (Report No. 2011-082) and rated it **Fair**. AFTER assessed the implementation of 7 findings requiring immediate management attention and found all but one had been implemented or were in progress.

(Report No. 2012-081)

Springfield R-XII School District, Follow-up

The State Auditor issued an audit report of the School District of Springfield, R-XII in 2012 (Report No. 2012-016) and rated it **Fair**. AFTER assessed the implementation of 20 findings requiring immediate management attention and found all but 3 had been implemented or were in progress, and those 3 had been partially implemented.

(Report No. 2012-083)

STATEWIDE SINGLE AUDIT



Each year, the State Auditor's office is required to audit the state's financial statements and its use of federal awards, including American Recovery and Reinvestment Act of 2009 (ARRA) funds. The 2011 Statewide Single Audit audited the \$11.24 billion in federal awards spent on major programs by the state. The audit reported that a Low-Income Home Energy Assistance Program (LIHEAP) contractor misused at least \$669,704 in LIHEAP funds before going out of business. Also, as noted in our prior audit, the Department of Health and Senior Services had not conducted the mandatory annual reassessment of eligibility for Medicaid in 78% of the cases we reviewed, and the Department of Social Services-Children's

Division lacked adequate eligibility documentation and had insufficient supporting documentation to ensure payments were proper and benefited only eligible clients.

The Department of Social Services-Family Support Division (DSS-FSD) did not timely update income information and lacked complete eligibility documentation for some Temporary Assistance for Needy Families (TANF) program participants. The DSS-FSD also failed to sanction the benefits of some participants who failed to cooperate with Child Support Enforcement procedures and claimed over \$44 million in unallowable costs under the TANF program.

The Department of Labor and Industrial Relations lacked adequate controls and procedures to manage unemployment benefits, and the Department of Public Safety lacked adequate controls and procedures to ensure costs and activities were allowable. Several agencies failed to monitor their subrecipients adequately, and the Department of Social Services MO HealthNet Division lacked adequate controls over Medicaid-related reports. No findings were made with respect to the Missouri Department of Transportation, Department of Mental Health or Department of Natural Resources. Given the compound nature of this audit report, no rating was assigned.

(Report No. 2012-026)

MISCELLANEOUS



In addition to elected officials, school districts and universities, courts, state agencies, contract license offices, federal awards, and third class counties, the State Auditor audits boards, commissions, and transportation development districts. Moreover, upon receipt of a petition bearing a sufficient number of valid signatures, the

State Auditor shall conduct an audit of any political subdivision, for which the political subdivision bears the cost. Below are summaries of some of the above-described audits released in 2012.

Transportation Development Districts

The State Auditor released a review of the Transportation Development Districts as of December 31, 2010 which found vendors in two districts remitted sales tax collections directly to the districts instead of the Department of Revenue, as required by state law. Thirty-five of the 171 districts filed their financial statements/audit reports with the State Auditor's office late or not at all, but, while a fine for late filing of financial statements is provided, state law does not establish the agency responsible for the assessment and collection authority of the fines. Because of the compound nature of this audit report, no overall rating was assigned.

(Report No. 2012-013)

Monarch Fire Protection District

The State Auditor audited the Monarch Fire Protection District at the request of Governor Nixon. The audit found the district paid some retirement incentives which were not allowed by state law and needed to improve its expenditure review and approval procedures. The district did not always comply with the Sunshine Law and needs to improve its procedures related to salary surveys, bank reconciliations, capital assets, and fuel and vehicle use. In the areas audited, the district's overall performance was rated **Fair**.

(Report No. 2012-008)

Missouri Employers Mutual Insurance Company

The State Auditor conducted the first state audit of Missouri Employers Mutual Insurance Company (MEM), a "public corporation" created by Missouri statute. MEM has saved approximately \$50 million due to its tax-exempt status and has accumulated a surplus of approximately \$163 million but has not declared a dividend. Despite its tax-exempt status, MEM denies it is a quasi-public governmental body and, therefore, does not comply with the Sunshine Law. MEM paid over \$15 million in compensation and \$2 million in employee incentive bonuses for approximately 200 employees and made other expenditures, including more than \$300,000 for a Hawaiian retreat; \$280,000 to sponsor, donate or contribute to various events and entities; and nearly \$100,000 for sporting event tickets, which would be considered excessive if MEM is determined to be a public entity. In addition, MEM's former Chief Executive Officer pleaded guilty to misusing MEM's funds in connection with certain political contributions. Because of the nature of this audit, no overall rating was assigned.

(Report No. 2012-011)

Summary of State and Local Audit Findings-Sunshine Law

This audit report summarizes recent audit issues and recommendations related to the Sunshine Law. Some entities did not maintain formal minutes for open and/or closed meetings, did not ensure minutes contained all information required by law, discussed unallowable topics during closed meetings, lacked adequate policies and procedures regarding public access to records, and did not prepare, post and/or retain tentative agendas. Because of the limited objective of this report, no overall rating was assigned.

(Report No. 2012-019)

Statewide Year End Spending Practices

This audit was conducted to determine if the state follows sound financial and management practices with respect to year end spending. The audit found the Department of Corrections made several purchases at year end for items which substantially increased inventory levels or which were still not in use months later. The Office of Administration issued a vendor check at year end but held the check for nearly 3 months until the project was complete. The Office of Administration also used General Revenue Fund monies to make an advance payment on the State Data Center lease and transferred payments of approximately \$1.6 million from a dedicated fund for a unified communications systems to the General Revenue Fund. The audit report also contained findings in the Office of State Courts Administrator, Department of Mental Health, and Department of Revenue. Because of the compound nature of this audit, no overall rating was assigned.

(Report No. 2012-044)

Department of Economic Development, Missouri Quality Jobs Tax Incentive Program

The State Auditor conducted an audit of the Missouri Quality Jobs Tax Incentive Program, which provides tax incentives to qualified companies for facilitating the creation of new, or retention of existing, jobs in Missouri. The audit found the economic impact of the program was significantly overstated, and the Department of Economic Development did not adequately oversee companies receiving these tax credits. The program is difficult to administer and monitor, and there is no limit on the amount of tax withholdings allowed to be retained. In the areas audited, the overall performance of this entity was rated **Poor**.

(Report No. 2012-065)

Kansas City Board of Police Commissioners

The State Auditor released an audit of the Kansas City Board of Police Commissioners and recommended that the board reconsider the number of vehicles it assigns to personnel on standby or call back status and the structure of its tuition reimbursement program. Some expenditures did not appear necessary or prudent, and the board did not always comply with the Sunshine Law. The board charges less than the calculated fee for report reproduction and criminal record checks, and needs to improve its procedures for tracking capital assets and disposing of evidence with no evidentiary value. In the areas audited, the overall performance of the Kansas City Board of Police Commissioners was rated **Good**.

(Report No. 2012-082)

Lake Lotawana Community Improvement District

The State Auditor conducted a petition audit of the Lake Lotawana Community Improvement District (CID), which is in poor financial condition and filed for Chapter 9 bankruptcy. The CID did not always comply with state law regarding meeting minutes, budgets, and financial reporting. Two former Board members voted to approve a loan to the company they represent and continue to serve on the Board after they were no longer eligible. In the areas audited, the overall performance of the Lake Lotawana Community Improvement District was rated **Poor**.

(Report No. 2012-133)

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Bonds Registered with the Missouri State Auditor's Office in 2012

Date of Registration	Bonds Issued By	Amount of Issue
12-27-2012	City of Raymore	\$9,335,000.00
12-27-2012	Greene County Reorganized School District No. 3 (Republic)	\$1,780,000.00
12-27-2012	Sni-Valley Fire Protection District	\$940,000.00
12-27-2012	Jefferson City School District	\$9,335,000.00
12-27-2012	School District of Webster Groves	\$9,595,000.00
12-27-2012	City of Wildwood, Neighborhood Improvement District	\$1,910,000.00
12-27-2012	Pattonville Fire Protection District	\$1,500,000.00
12-19-2012	Fulton School District No. 58	\$8,350,000.00
12-19-2012	West Nodaway County R-I School District	\$880,000.00
12-19-2012	Boonville R-I School District	\$2,855,000.00
12-14-2012	Halfway R-III School District	\$1,335,000.00
12-14-2012	New Haven School District	\$1,475,000.00
12-11-2012	Strafford R-VI School District	\$2,300,000.00
12-11-2012	Dexter R-XI School District	\$2,600,000.00
12-03-2012	City of Webb City	\$4,815,000.00
11-29-2012	City of Silex	\$250,000.00
11-28-2012	Billings R-IV School District	\$3,080,000.00
11-27-2012	City of St. Peters	\$4,000,000.00
11-27-2012	City of Olivette, Neighborhood Improvement District	\$730,000.00
11-19-2012	School District of the City of St. Charles	\$9,890,000.00
11-15-2012	Midway R-I School District	\$1,755,000.00
11-13-2012	West County EMS & Fire Protection District	\$2,500,000.00
11-07-2012	Marionville R-IX School District	\$1,300,000.00

11-06-2012	Consolidated School District No. 6	\$9,750,000.00
11-06-2012	Laquey R-V School District	\$625,000.00
11-01-2012	City of Velda City	\$500,000.00
10-31-2012	Putnam County, Missouri	\$7,630,000.00
10-31-2012	City of Peculiar	\$1,039,998.80
10-24-2012	Green Ridge R-VIII School District	\$650,000.00
10-24-2012	Brookfield R-III School District	\$1,675,000.00
10-23-2012	City of Butterfield	\$200,000.00
10-17-2012	Hughes Township, Nodaway County	\$130,000.00
10-17-2012	Green Township, Nodaway County	\$190,000.00
10-17-2012	Weaubleau R-III School District	\$1,270,000.00
10-17-2012	City of Dardenne Prairie	\$1,240,000.00
10-11-2012	Spanish Lake Fire Protection District	\$1,525,000.00
10-10-2012	St. Charles County Ambulance District	\$1,300,000.00
10-09-2012	Lake Ozark Fire Protection District	\$5,355,000.00
10-09-2012	Marion C. Early R-V School District	\$1,300,000.00
10-03-2012	Eldon R-I School District	\$9,105,000.00
10-03-2012	Northwest R-I School District	\$8,740,000.00
10-03-2012	Eldon R-I School District	\$600,000.00
10-03-2012	Kennett School District No. 39	\$6,800,000.00
10-03-2012	State of Missouri, Fourth State Building	\$100,395,000.00
10-03-2012	State of Missouri, Water Pollution Control	\$62,460,000.00
09-25-2012	City of St. Charles, Neighborhood Improvement District	\$18,385,000.00
09-24-2012	Hillsboro R-III School District	\$4,500,000.00
09-21-2012	Platte County R-III School District	\$9,700,000.00
09-19-2012	Grain Valley R-V School District	\$4,845,000.00
09-18-2012	West Peculiar Fire Protection District	\$1,020,000.00

09-18-2012	Smithville R-II School District	\$3,550,000.00
09-13-2012	El Dorado Springs R-II School District	\$1,950,000.00
09-12-2012	The School District of St. Joseph	\$1,130,000.00
09-12-2012	The School District of St. Joseph	\$9,980,000.00
09-12-2012	Mirabile C-1 School District	\$175,000.00
09-11-2012	Jefferson County Neighborhood Improvement District	\$1,009,993.60
09-11-2012	Kingsville R-I School District	\$1,200,000.00
09-06-2012	Parkway C-2 School District	\$6,250,000.00
09-05-2012	City of Rolla	\$3,445,000.00
08-29-2012	Odessa R-VII School District	\$9,815,000.00
08-28-2012	Hancock Place School District	\$5,000,000.00
08-23-2012	Thayer R-II School District	\$1,620,000.00
08-14-2012	Webster County, Neighborhood Improvement District	\$60,000.00
08-09-2012	Hannibal 60 School District	\$3,310,000.00
08-09-2012	City of Liberty	\$10,230,000.00
08-09-2012	Joplin Schools	\$35,000,000.00
08-08-2012	Miller County Nursing Home District	\$1,700,000.00
08-08-2012	Pike County R-III School District	\$1,050,000.00
08-02-2012	Holden R-III School District	\$1,980,000.00
07-30-2012	Higbee R-VIII School District	\$1,200,000.00
07-30-2012	Marquand-Zion R-VI School District	\$518,000.00
07-26-2012	Greene County, Neighborhood Improvement District	\$3,305,000.00
07-26-2012	Greene County, Neighborhood Improvement District	\$5,405,000.00
07-26-2012	Greene County, Neighborhood Improvement District	\$8,560,000.00
07-24-2012	Boles Fire Protection District	\$2,960,000.00
07-19-2012	Central Jackson County Fire Protection District	\$7,325,000.00
07-13-2012	Ballard R-II School District	\$660,000.00

07-13-2012	Greenfield R-IV School District	\$1,535,000.00
07-10-2012	Knox County R-I School District	\$2,760,000.00
07-10-2012	Greene County Reorganized School District No. 3 (Republic)	\$8,000,000.00
07-10-2012	Southern Boone County Fire Protection District	\$2,000,000.00
07-09-2012	Pattonville R-III School District	\$20,205,000.00
07-06-2012	City of New Bloomfield	\$365,000.00
07-06-2012	Johnson County R-VII School District	\$2,300,000.00
07-06-2012	Clearwater R-I School District	\$384,053.00
07-06-2012	Clearwater R-I School District	\$2,615,947.00
07-02-2012	Adair County R-I School District	\$1,100,000.00
06-29-2012	Belton School District #124	\$21,420,000.00
06-27-2012	East Prairie R-II School District	\$385,118.00
06-27-2012	East Prairie R-II School District	\$1,114,882.00
06-27-2012	City of Blue Springs	\$7,690,000.00
06-26-2012	North St. Francois County R-I School District	\$4,140,000.00
06-25-2012	City of Pasadena Hills	\$1,250,000.00
06-25-2012	Reorganized School District R-II	\$9,000,000.00
06-25-2012	Sullivan School District	\$1,755,000.00
06-25-2012	City of Hazelwood	\$5,289,046.70
06-21-2012	Rolla School District No. 31	\$6,785,000.00
06-12-2012	Neosho R-V School District	\$9,300,000.00
06-12-2012	City of Lake Winnebago	\$250,000.00
06-12-2012	La Plata R-II School District	\$1,200,000.00
06-06-2012	Paris R-II School District	\$1,200,000.00
06-05-2012	Delta R-V School District	\$2,600,000.00
06-05-2012	Grandview R-II School District	\$1,700,000.00
06-04-2012	Tarkio R-I School District	\$352,151.00

06-04-2012	Miller R-II School District	\$5,130,000.00
05-31-2012	Excelsior Springs 40 School District	\$2,350,000.00
05-31-2012	Excelsior Springs 40 School District	\$2,870,000.00
05-31-2012	Fair Grove R-X School District	\$2,000,000.00
05-30-2012	South Nodaway County R-IV School District	\$1,100,000.00
05-30-2012	Kingston K-14 School District	\$3,300,000.00
05-30-2012	Van-Far R-I School District	\$1,400,000.00
05-29-2012	Central R-III School District	\$2,650,000.00
05-29-2012	Hickman Mills C-1 School District	\$6,260,000.00
05-29-2012	City of Black Jack	\$2,739,989.50
05-22-2012	Marion County R-II School District	\$575,000.00
05-18-2012	Strasburg C-3 School District	\$500,000.00
05-18-2012	Oak Ridge R-VI School District	\$1,500,000.00
05-18-2012	Nevada R-V School District	\$5,975,000.00
05-18-2012	New Franklin R-I School District	\$1,390,000.00
05-10-2012	Festus R-VI School District	\$5,000,000.00
05-10-2012	Grain Valley R-V School District	\$3,000,000.00
05-07-2012	Concordia R-II School District	\$3,150,000.00
05-07-2012	Reorganized School District R-1	\$6,730,000.00
05-07-2012	Branson Reorganized School District No. 4	\$33,750,000.00
05-07-2012	Lincoln County R-III School District	\$3,000,000.00
05-07-2012	Crystal City School District No. 47	\$500,000.00
05-01-2012	Reorganized School District No. 7	\$17,385,000.00
05-01-2012	Buchanan County R-IV School District	\$1,395,000.00
05-01-2012	School District of Jennings	\$5,900,000.00
05-01-2012	Park Hill School District	\$38,500,000.00
05-01-2012	City of Carl Junction	\$4,485,000.00

05-01-2012	Consolidated School District No. 4	\$1,500,000.00
05-01-2012	Consolidated School District No. 4	\$5,500,000.00
04-24-2012	Fayette R-III School District	\$2,085,000.00
04-24-2012	North Kansas City School District 74	\$31,645,000.00
04-17-2012	City of Richmond Heights	\$2,570,000.00
04-16-2012	Greenville R-II School District	\$3,610,000.00
04-12-2012	City of Senath	\$500,000.00
04-10-2012	Consolidated School District No. 4	\$9,650,000.00
04-09-2012	Center School District No. 58	\$6,314,973.00
04-03-2012	Stone County	\$1,115,000.00
04-03-2012	The School District of Columbia	\$59,710,000.00
04-03-2012	Nixa Reorganized School District R-2	\$9,000,000.00
03-26-2012	Reorganized School District No. 7	\$5,080,000.00
03-23-2012	The School District of Springfield R-12	\$28,265.00
03-23-2012	Parkway C-2 School District	\$1,855,000.00
03-23-2012	Parkway C-2 School District	\$23,365,000.00
03-23-2012	Ferguson Reorganized School District R-2	\$15,000,000.00
03-19-2012	Hazelwood School District	\$61,450,000.00
03-14-2012	Malden R-I School District	\$3,200,000.00
03-13-2012	North Callaway County R-I School District	\$2,915,000.00
03-13-2012	Moniteau County R-I School District	\$4,400,000.00
03-12-2012	Crocker R-II School District	\$865,000.00
03-12-2012	Oak Grove R-VI School District	\$2,500,000.00
03-12-2012	King City R-I School District	\$720,000.00
03-12-2012	Platte County	\$8,600,000.00
03-12-2012	City of Platte City	\$2,790,000.00
03-12-2012	City of Platte City	\$1,255,000.00

03-12-2012	Lone Jack C-6 School District	\$3,310,000.00
03-12-2012	Pleasant Hope R-VI School District	\$1,245,000.00
03-12-2012	Windsor C-1 School District	\$2,750,000.00
03-08-2012	Fort Zumwalt School District	\$5,715,000.00
03-08-2012	Braymer C-4 School District	\$365,000.00
03-08-2012	Union R-XI School District	\$6,250,000.00
03-07-2012	Hancock Place School District	\$5,000,000.00
03-05-2012	Francis Howell R-III School District	\$4,765,000.00
03-05-2012	Francis Howell R-III School District	\$1,680,000.00
03-05-2012	Orchard Farm R-V School District	\$3,475,000.00
03-02-2012	Valley Park School District	\$2,250,000.00
03-01-2012	Gascanade County R-II School District	\$3,865,000.00
03-01-2012	Chillicothe R-II School District	\$6,795,000.00
03-01-2012	Hickory County R-I School District	\$1,440,000.00
03-01-2012	Marion C. Early R-V School District	\$920,000.00
03-01-2012	Liberty Public School District No. 53	\$14,785,000.00
03-01-2012	Nixa Reorganized School District No. R-2	\$2,205,000.00
02-28-2012	Lindbergh Schools	\$9,070,000.00
02-28-2012	Lawson Reorganized School District No. R-XIV	\$3,835,000.00
02-28-2012	Webb City R-VII School District	\$5,200,000.00
02-28-2012	Aurora Reorganized School District No. R-VIII	\$6,975,000.00
02-27-2012	St. James R-I School District	\$1,640,000.00
02-16-2012	Normandy School District	\$10,000,000.00
02-15-2012	The Junior College of East Central Missouri	\$2,345,000.00
02-08-2012	Cameron R-I School District	\$3,110,000.00
02-08-2012	New Bloomfield R-III School District	\$1,130,000.00
01-31-2012	School District of University City	\$3,100,000.00

01-31-2012	Fort Zumwalt School District	\$2,175,000.00
01-31-2012	Fort Zumwalt School District	\$2,695,000.00
01-30-2012	City of Manchester	\$3,185,000.00
01-25-2012	St. Clair R-XIII School District	\$8,415,000.00
01-24-2012	Wheaton R-III School District	\$880,000.00
01-24-2012	Winfield R-IV School District	\$1,380,000.00
01-23-2012	Ritenour School District	\$13,939,892.70
01-23-2012	Pattonville R-III School District	\$10,070,000.00
01-18-2012	Mexico School District No. 59	\$4,250,000.00
01-13-2012	Carl Junction R-I School District	\$2,000,000.00
01-10-2012	Strafford R-VI School District	\$2,570,000.00
01-10-2012	Monroe City R-I School District	\$1,005,000.00
01-09-2012	Hallsville R-IV School District	\$1,845,000.00
01-09-2012	Holden R-III School District	\$5,055,000.00
01-09-2012	DeSoto School District #73	\$8,030,000.00
01-03-2012	Mansfield R-IV School District	\$1,765,000.00

Initiative Petitions Received by the Missouri State Auditor's Office in 2012³

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
12-01	01/04/2012	Proposed Constitutional Amendment - Article III, (Patek) - Modification to Maximum or Minimum Loan Rate	02/03/2012
12-02	01/10/2012	Proposal Related to Chapters 149 and 196, RSMo, version d (Hess) - Tobacco Tax	02/08/2012
12-03	01/10/2012	Proposal Related to Chapters 149 and 196, RSMo, version e (Hess) - Tobacco Tax	02/08/2012
12-04	01/10/2012	Proposal Related to Chapters 149 and 196, RSMo, version f (Hess) - Tobacco Tax	02/08/2012
12-05	01/10/2012	Proposal Related to Chapters 149 and 196, RSMo, version g (Hess) - Tobacco Tax	02/08/2012
12-06	01/10/2012	Proposal Related to Chapters 149 and 196, RSMo, version h (Hess) - Tobacco Tax	02/08/2012
12-07	01/10/2012	Proposal Related to Chapters 149 and 196, RSMo, version i (Hess) - Tobacco Tax	02/08/2012
12-08	01/17/2012	Proposed Constitutional Amendment - Article III, version 2, (Patek) - Modification to Loan Rate	02/14/2012
12-09	01/18/2012	Proposed Constitutional Amendment - Article IX (Ellinger) - Teacher Tenure	02/16/2012
12-10	01/20/2012	Proposed Constitutional Amendment - Article III (Jones) - Missouri Stem Cell Research and Cures Initiative	02/21/2012
12-11	02/01/2012	Proposed Constitutional Amendment - Article X, version 1, (Patek) - Alcoholic Beverage Taxes	Rejected by Sec of State

³ This list contains only those initiative petitions received in 2012 that had been certified, withdrawn, or rejected as of the date of this report.

12-12	02/01/2012	Proposed Constitutional Amendment - Article X, version 2, (Patek) - Beverage Taxes	Rejected by Sec of State
12-13	02/17/2012	Proposed Constitutional Amendment - Article X, version 3 (Patek) - Beverage Taxes	03/19/2012
12-14	02/17/2012	Proposed Constitutional Amendment - Article X, version 4 (Patek) - Alcoholic Beverage Taxes	03/19/2012
12-15	05/30/2012	Senate Joint Resolution No. 51 - Changes to the court plan	07/03/2012
12-16	05/30/2012	Senate Bill No. 464 - Establishing state-based health benefit exchange	07/03/2012
14-001	11/08/2012	Proposal Related to Chapter 213, RSMo (Malin) - Nondiscrimination Protection, Missouri Fairness In Housing and Employment Initiative	Withdrawn by Petitioner
14-002	11/09/2012	Proposed Constitutional Amendment - Article I, version 1 (Calzone) - Eminent Domain	12/11/2012
14-003	11/09/2012	Proposed Constitutional Amendment - Article I, version 2 (Calzone) - Eminent Domain	12/11/2012
14-004	11/09/2012	Proposed Constitutional Amendment - Article VI, version 1 (Calzone) - Public Nuisances	12/11/2012
14-005	11/09/2012	Proposed Constitutional Amendment - Article VI, version 2 (Calzone) - Public Nuisances	12/11/2012
14-006	11/19/2012	Proposal Related to Chapter 213, RSMo, version 2 (Malin) - Discrimination Based on Sexual Orientation and Gender Identity	12/18/2012
14-007	11/26/2012	Proposal Related to Chapters 367 and 408, RSMo (Dickmann) - Consumer Credit Loans	Withdrawn by Petitioner
14-008	11/26/2012	Proposal Related to Chapter 320, RSMo, (Brown) - Fire Marshal Reporting	Rejected by Sec of State
14-009	11/26/2012	Proposal Related to Chapter 115, RSMo, (Brown) - Conduct of Elections	Rejected by Sec of State
14-010	12/06/2012	Proposal Related to Chapter 290, RSMo, version 1 (Granich) - Minimum Wage	Withdrawn by Petitioner

14-011	12/06/2012	Proposal Related to Chapter 290, RSMo, version 2 (Granich) - Minimum Wage	Withdrawn by Petitioner
14-012	12/06/2012	Proposal Related to Chapter 290, RSMo, version 3 (Granich) - Minimum Wage	Withdrawn by Petitioner
14-013	12/06/2012	Proposal Related to Chapter 290, RSMo, version 4 (Granich) - Minimum Wage	Withdrawn by Petitioner
14-014	12/10/2012	Proposal Related to Chapter 290, RSMo, version 5 (Granich) - Minimum Wage	01/10/2013
14-015	12/10/2012	Proposal Related to Chapter 290, RSMo, version 6 (Granich) - Minimum Wage	01/10/2013
14-016	12/10/2012	Proposal Related to Chapter 290, RSMo, version 7 (Granich) - Minimum Wage	01/10/2013
14-017	12/10/2012	Proposal Related to Chapter 290, RSMo, version 8 (Granich) - Minimum Wage	01/10/2013
14-018	12/10/2012	Proposal Related to Chapters 367 and 408, RSMo, version 2 (Dickmann) - Consumer Credit Loans	01/10/2013
14-019	12/11/2012	Proposed Constitutional Amendment - Article I, version 1 (Reading) - Voters' Right to Approve Local Tobacco Taxes Initiative	Withdrawn by Petitioner

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