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Missouri State Auditor

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OFFICE OF ATTORNEY  
GENERAL

Missouri Office of  
Prosecution Services

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Missouri State Auditor

# YELLOW SHEET

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## Findings in the audit of the Office of Attorney General, Missouri Office of Prosecution Services

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### Legal Settlement

The issuance of a check for \$13,401 from the Missouri Office of Prosecution Services Fund to a former Executive Director appears improper. The Missouri Office of Prosecution Services made this payment to settle all claims with the former Executive Director upon her resignation. State law specifies legal claims against the state and covered employees are to be paid from the state's Legal Expense Fund, with the approval of the Attorney General's Office. This payment not only contradicted state law, it also appears inconsistent with the purpose of the fund and intent of the appropriation from that fund.

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# Office of Attorney General

## Missouri Office of Prosecution Services

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**SUSAN MONTEE, JD, CPA**  
**Missouri State Auditor**

Prosecutors Coordinators Training Council  
and  
Missouri Office of Prosecution Services  
and  
Honorable Chris Koster, Attorney General  
Jefferson City, Missouri

We have audited the Office of Attorney General, Missouri Office of Prosecution Services. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2009, 2008, and 2007. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain revenues and expenditures.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; analysis of comparative data obtained from external or internal sources; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the Missouri Office of Prosecution Services.

The accompanying Management Advisory Report presents our finding arising from our audit of the Office of Attorney General, Missouri Office of Prosecution Services.



Susan Montee, JD, CPA  
State Auditor

The following auditors participated in the preparation of this report:

|                     |                       |
|---------------------|-----------------------|
| Director of Audits: | John Luetkemeyer, CPA |
| Audit Manager:      | Toni Crabtree, CPA    |
| In-Charge Auditor:  | Matthew Schulenberg   |
| Audit Staff:        | Danielle Klaffenbach  |

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Office of Attorney General  
Missouri Office of Prosecution Services  
Management Advisory Report - State Auditor's Findings

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**1. Legal Settlement**

The issuance of a check for \$13,401 from the Missouri Office of Prosecution Services Fund to a former Executive Director appears improper. During July 2006, the Missouri Office of Prosecution Services (MOPS) made this payment to settle all claims with its former Executive Director upon her resignation. A mutual release and waiver of all claims agreement was signed by the former Executive Director and the Chairman of the Prosecutors Coordinators Training Council. However, under Section 105.711, RSMo, legal claims against the state and covered employees are to be paid from the state's Legal Expense Fund, with the approval of the Attorney General's Office.

This payment not only contradicted state law, it also appears inconsistent with the purpose of the fund and intent of the appropriation from that fund. The fund was created to provide training for circuit and prosecuting attorneys and their assistants and other services necessary to provide prosecutorial services such as 1) disseminating information relating to criminal and civil matters regarding the duties of the circuit and prosecuting attorneys, 2) preparing/distributing model documents such as complaints and search warrants, 3) preparing/distributing a basic prosecutor's manual, 4) training of circuit and prosecuting attorneys, 5) legal research assistance to circuit and prosecuting attorneys, and 6) developing/maintaining an automated case management and criminal history reporting system.

**Recommendations**

The MOPS, in the future, should ensure settlements of all legal claims are in accordance with state law. Further, the MOPS should ensure all payments from its fund are consistent with the intent of the fund and its appropriations.

**Auditee's Response**

*The Missouri Office of Prosecution Services provided the following written response:*

*While no current member of the Prosecutors Coordinators Training Council, nor the executive director, were involved in the decision to make this payment, the current executive director proposes to enact appropriate safeguards to ensure that any future payments from its fund are consistent with the statutory authorization of the fund and its appropriations by proposing a policy to the Council that no expenditures related to legal claims of severed employees shall be authorized to be paid from the fund.*

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# Office of Attorney General

## Missouri Office of Prosecution Services

### Organization and Statistical Information

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The Missouri Office of Prosecution Services was established pursuant to Section 56.750, RSMo, ". . . as an autonomous entity in the Missouri attorney general's office." The primary purpose of this office is to assist the prosecuting attorneys throughout the state through training and other means in their efforts against criminal activity.

Certain oversight responsibilities for the office are given to the Prosecutors Coordinators Training Council. The council is composed of the president, vice president, secretary, treasurer and immediate past president of the Missouri Prosecuting Attorneys Association and the Attorney General or his designee. The terms of the members of the council are concurrent with their terms as officers of the association. As of June 30, 2009, the council members were:

#### Prosecutors Coordinators Training Council

| Name             | Position                  |
|------------------|---------------------------|
| Dwight Scroggins | President                 |
| Dean Dankelson   | Vice President            |
| David Baird      | Secretary                 |
| Darrell Moore    | Treasurer                 |
| Jennifer Joyce   | Past President            |
| Page Bellamy     | Attorney General designee |

Brian Keedy served as Executive Director from August 2006 to November 2008, with Susan Glass serving as acting Executive Director from April 2006 to August 2006 and from November 2008 to June 2009. Jason Lamb was appointed Executive Director on July 1, 2009.

As of June 30, 2009, the Missouri Office of Prosecution Services employed four full-time employees and two part-time employees.

Appendix A-1

Office of Attorney General  
 Missouri Office of Prosecution Services  
 Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments  
 Year Ended June 30, 2009

|                                     | Federal and<br>Other Fund | Missouri<br>Office of<br>Prosecution<br>Services<br>Fund | Missouri<br>Office of<br>Prosecution<br>Services<br>Revolving<br>Fund | Total<br>(Memorandum<br>Only) |
|-------------------------------------|---------------------------|--|---|-------------------------------|
| <b>RECEIPTS</b>                     |                           |  |   |                               |
| Court fees                          | \$ 0                      | 817,676  | 0   | 817,676                       |
| Registration fees                   | 0                         | 0  | 79,943  | 79,943                        |
| Federal receipts                    | 266,174                   | 14,062   | 0   | 280,236                       |
| Interest                            | 0                         | 15,708   | 0   | 15,708                        |
| Miscellaneous                       | 0                         | 20   | 1,520   | 1,540                         |
| Total receipts                      | <u>266,174</u>            | <u>847,466</u>   | <u>81,463</u>   | <u>1,195,103</u>              |
| <b>DISBURSEMENTS</b>                |                           |  |   |                               |
| Personal service                    | 118,163                   | 225,106  | 0   | 343,269                       |
| Employee fringe benefits            | 43,731                    | 79,139   | 0   | 122,870                       |
| Expense and equipment               | 83,644                    | 760,482  | 76,120  | 920,246                       |
| Cost allocation plan                | 0                         | 11,784   | 1,041   | 12,825                        |
| Leasing operations                  | 0                         | 33,328   | 0   | 33,328                        |
| Total disbursements                 | <u>245,538</u>            | <u>1,109,839</u>   | <u>77,161</u>   | <u>1,432,538</u>              |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 20,636                    | (262,373)  | 4,302   | (237,435)                     |
| CASH AND INVESTMENTS, JULY 1, 2008  | 19,709                    | 610,864  | 30,009  | 660,582                       |
| CASH AND INVESTMENTS, JUNE 30, 2009 | <u>\$ 40,345</u>          | <u>348,491</u>   | <u>34,311</u>   | <u>423,147</u>                |

Appendix A-2

Office of Attorney General  
 Missouri Office Of Prosecution Services  
 Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments  
 Year Ended June 30, 2008

|                                     | Federal and<br>Other Fund | Missouri<br>Office of<br>Prosecution<br>Services<br>Fund | Missouri<br>Office of<br>Prosecution<br>Services<br>Revolving<br>Fund | Total<br>(Memorandum<br>Only) |
|-------------------------------------|---------------------------|--|---|-------------------------------|
| <b>RECEIPTS</b>                     |                           |  |   |                               |
| Court fees                          | \$ 0                      | 782,521  | 0   | 782,521                       |
| Registration fees                   | 0                         | 0  | 103,460   | 103,460                       |
| Federal receipts                    | 266,927                   | 0  | 32,942  | 299,869                       |
| Interest                            | 0                         | 33,023   | 0   | 33,023                        |
| Total receipts                      | <u>266,927</u>            | <u>815,544</u>   | <u>136,402</u>  | <u>1,218,873</u>              |
| <b>DISBURSEMENTS</b>                |                           |  |   |                               |
| Personal service                    | 136,761                   | 244,197  | 0   | 380,958                       |
| Employee fringe benefits            | 47,370                    | 92,998   | 0   | 140,368                       |
| Expense and equipment               | 82,570                    | 434,977  | 126,309   | 643,856                       |
| Cost allocation plan                | 0                         | 6,472  | 1,403   | 7,875                         |
| Leasing operations                  | 0                         | 31,801   | 0   | 31,801                        |
| Total disbursements                 | <u>266,701</u>            | <u>810,445</u>   | <u>127,712</u>  | <u>1,204,858</u>              |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 226                       | 5,099  | 8,690   | 14,015                        |
| CASH AND INVESTMENTS, JULY 1, 2007  | <u>19,483</u>             | <u>605,765</u>   | <u>21,319</u>   | <u>646,567</u>                |
| CASH AND INVESTMENTS, JUNE 30, 2008 | <u>\$ 19,709</u>          | <u>610,864</u>   | <u>30,009</u>   | <u>660,582</u>                |

Appendix A-3

Office of Attorney General  
 Missouri Office of Prosecution Services  
 Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments  
 Year Ended June 30, 2007

|                                     | Federal and<br>Other Fund | Missouri<br>Office of<br>Prosecution<br>Services<br>Fund | Missouri<br>Office of<br>Prosecution<br>Services<br>Revolving<br>Fund | Total<br>(Memorandum<br>Only) |
|-------------------------------------|---------------------------|--|---|-------------------------------|
| <b>RECEIPTS</b>                     |                           |  |   |                               |
| Court fees                          | \$ 0                      | 758,343  | 0   | 758,343                       |
| Registration fees                   | 0                         | 0  | 99,295  | 99,295                        |
| Federal receipts                    | 215,729                   | 0  | 0   | 215,729                       |
| Interest                            | 0                         | 37,763   | 0   | 37,763                        |
| Miscellaneous                       | 0                         | 994  | 0   | 994                           |
| Total Receipts                      | <u>215,729</u>            | <u>797,100</u>   | <u>99,295</u>   | <u>1,112,124</u>              |
| <b>DISBURSEMENTS</b>                |                           |  |   |                               |
| Personal service                    | 77,825                    | 184,725  | 0   | 262,550                       |
| Employee fringe benefits            | 32,422                    | 74,363   | 0   | 106,785                       |
| Expense and equipment               | 98,080                    | 762,912  | 98,075  | 959,067                       |
| Cost allocation plan                | 0                         | 4,643  | 1,196   | 5,839                         |
| Leasing operations                  | 0                         | 26,889   | 0   | 26,889                        |
| Total disbursements                 | <u>208,327</u>            | <u>1,053,532</u>   | <u>99,271</u>   | <u>1,361,130</u>              |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 7,402                     | (256,432)  | 24  | (249,006)                     |
| CASH AND INVESTMENTS, JULY 1, 2006  | 12,081                    | 862,197  | 21,295  | 895,573                       |
| CASH AND INVESTMENTS, JUNE 30, 2007 | <u>\$ 19,483</u>          | <u>605,765</u>   | <u>21,319</u>   | <u>646,567</u>                |

Appendix B

Office of Attorney General  
 Missouri Office of Prosecution Services  
 Comparative Statement of Appropriations and Expenditures

|   | Year Ended June 30,        |                  |                    |                            |                  |                    |                            |                  |                    |
|---|----------------------------|------------------|--------------------|----------------------------|------------------|--------------------|----------------------------|------------------|--------------------|
|   | 2009                       |                  |                    | 2008                       |                  |                    | 2007                       |                  |                    |
|   | Appropriation<br>Authority | Expenditures     | Lapsed<br>Balances | Appropriation<br>Authority | Expenditures     | Lapsed<br>Balances | Appropriation<br>Authority | Expenditures     | Lapsed<br>Balances |
| <b>FEDERAL AND OTHER FUND</b>                                 |                            |                  |                    |                            |                  |                    |                            |                  |                    |
| Personal Service  | \$ 139,955                 | 118,163          | 21,792             | 136,764                    | 136,761          | 3                  | 131,921                    | 77,825           | 54,096             |
| Expense and Equipment   | 930,900                    | 83,644           | 847,256            | 930,015                    | 82,570           | 847,445            | 930,900                    | 98,080           | 832,820            |
| Total Federal and Other Fund                                  | <u>1,070,855</u>           | <u>201,807</u>   | <u>869,048</u>     | <u>1,066,779</u>           | <u>219,331</u>   | <u>847,448</u>     | <u>1,062,821</u>           | <u>175,905</u>   | <u>886,916</u>     |
| <b>MISSOURI OFFICE OF PROSECUTION SERVICES FUND</b>           |                            |                  |                    |                            |                  |                    |                            |                  |                    |
| Personal Service  | 290,015                    | 225,106          | 64,909             | 281,569                    | 244,197          | 37,372             | 273,367                    | 184,725          | 88,642             |
| Expense and Equipment   | 1,730,426                  | 760,482          | 969,944            | 1,211,310                  | 434,977          | 776,333            | 1,211,310                  | 762,912          | 448,398            |
| Total Missouri Office of Prosecution Services Fund            | <u>2,020,441</u>           | <u>985,588</u>   | <u>1,034,853</u>   | <u>1,492,879</u>           | <u>679,174</u>   | <u>813,705</u>     | <u>1,484,677</u>           | <u>947,637</u>   | <u>537,040</u>     |
| <b>MISSOURI OFFICE OF PROSECUTION SERVICES REVOLVING FUND</b> |                            |                  |                    |                            |                  |                    |                            |                  |                    |
| Expense and Equipment   | 150,000                    | 76,120           | 73,880             | 150,000                    | 126,309          | 23,691             | 150,000                    | 98,075           | 51,925             |
| Total Missouri Office of Prosecution Service Revolving Fund   | <u>150,000</u>             | <u>76,120</u>    | <u>73,880</u>      | <u>150,000</u>             | <u>126,309</u>   | <u>23,691</u>      | <u>150,000</u>             | <u>98,075</u>    | <u>51,925</u>      |
| Total All Funds   | <u>\$ 3,241,296</u>        | <u>1,263,515</u> | <u>1,977,781</u>   | <u>2,709,658</u>           | <u>1,024,814</u> | <u>1,684,844</u>   | <u>2,697,498</u>           | <u>1,221,617</u> | <u>1,475,881</u>   |

Appendix C

Office of Attorney General  
 Missouri Office of Prosecution Services  
 Comparative Statement of Expenditures (From Appropriations)

|                                     | Year Ended June 30, |                  |                  |                |                |
|-------------------------------------|---------------------|------------------|------------------|----------------|----------------|
|                                     | 2009                | 2008             | 2007             | 2006           | 2005           |
| Salaries and wages                  | \$ 343,269          | 380,958          | 262,550          | 246,731        | 187,772        |
| Travel, in-state                    | 69,049              | 74,453           | 57,394           | 36,718         | 22,283         |
| Travel, out-of-state                | 15,748              | 20,352           | 9,413            | 33,628         | 7,103          |
| Fuel and utilities                  | 0                   | 0                | 149              | 1,966          | 1,952          |
| Supplies                            | 11,516              | 37,385           | 9,185            | 20,831         | 7,225          |
| Professional development            | 4,665               | 6,114            | 18,022           | 2,980          | 1,965          |
| Communication services and supplies | 9,203               | 7,474            | 6,768            | 6,701          | 4,178          |
| Services:                           |                     |                  |                  |                |                |
| Professional                        | 691,311             | 386,120          | 269,366          | 53,700         | 10,416         |
| Housekeeping and janitorial         | 0                   | 0                | 126              | 1,611          | 1,512          |
| Maintenance and repair              | 13,873              | 14,941           | 484,535          | 91,650         | 125,114        |
| Equipment:                          |                     |                  |                  |                |                |
| Computer                            | 0                   | 6,035            | 3,491            | 503            | 6,455          |
| Office                              | 120                 | 1,647            | 1,126            | 8,039          | 3,464          |
| Other                               | 0                   | 447              | 0                | 4,482          | 352            |
| Real property rentals and leases    | 30,332              | 7,754            | 4,694            | 2,008          | 1,430          |
| Equipment rental and leases         | 9,083               | 7,882            | 10,067           | 8,248          | 6,411          |
| Legal settlement                    | 0                   | 0                | 13,401           | 0              | 0              |
| Agency provided food                | 59,199              | 69,732           | 61,682           | 67,646         | 45,085         |
| Miscellaneous expenses              | 0                   | 0                | 0                | 85             | 9              |
| Rebillable expenses                 | 0                   | 0                | 0                | 0              | 112            |
| Registration fee refunds            | 0                   | 65               | 0                | 0              | 0              |
| Program distributions               | 6,147               | 3,455            | 9,648            | 42,118         | 66,154         |
| Total Expenditures                  | \$ <u>1,263,515</u> | <u>1,024,814</u> | <u>1,221,617</u> | <u>629,645</u> | <u>498,992</u> |

Appendix D

Office of Attorney General  
 Missouri Office of Prosecution Services  
 Statement of Changes in General Capital Assets

| <u>All Funds</u>      | <u>Furniture<br/>and Equipment</u> |
|-----------------------|------------------------------------|
| Balance July 1, 2006  | \$ 85,427                          |
| Additions             | 3,131                              |
| Dispositions          | (6,538)                            |
| Balance June 30, 2007 | <u>82,020</u>                      |
| Additions             | 0                                  |
| Dispositions          | (969)                              |
| Balance June 30, 2008 | <u>81,051</u>                      |
| Additions             | 120                                |
| Dispositions          | (23,520)                           |
| Balance June 30, 2009 | <u><u>\$ 57,651</u></u>            |

  

| <u>Fund of Acquisition</u>                      | <u>Balance<br/>June 30, 2009</u> |
|---|----------------------------------|
| Federal and Other Fund                          | \$ 25,492                        |
| Missouri Office of Prosecution<br>Services Fund | <u>32,159</u>                    |
| Total All Funds                                 | <u><u>\$ 57,651</u></u>          |