

2016 ANNUAL REPORT

Office of the Missouri State Auditor
Nicole Galloway, CPA



NICOLE GALLOWAY, CPA Missouri State Auditor

The Citizens of Missouri
The Honorable Eric R. Greitens
The Missouri General Assembly

Throughout my time in office, identifying fraud in government and holding those responsible accountable has been my top priority. My audits have uncovered wasted public resources and violations of law and policy in state agencies, counties, municipal courts, and other political subdivisions. When we identify criminal activity we partner with law enforcement to hold those responsible accountable through the justice system.

My office issued 147 reports in 2016, including 14 follow-up reports detailing the implementation of audit recommendations. The office also registered 200 bonds and received notification to prepare fiscal notes on 140 initiative petitions or joint resolutions. My office issued the Fiscal Year 2015 Statewide Single Audit, covering \$8.8 out of the \$11.55 billion in federal funds spent by state agencies. I'm proud of this work. The dedicated staff of the State Auditor's Office shares my commitment to carrying out this work in an independent and impartial manner.

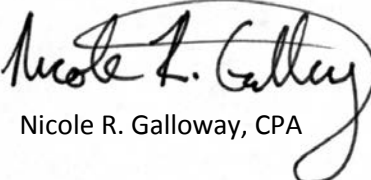
I am also glad to share important results achieved in the areas of cybersecurity and municipal courts.

We have continued our commitment to ensuring government is properly protecting citizen information. Cybersecurity and data protection practices are now a standard area of review in all audits, and the core focus of my Cyber Aware School Audits. These efforts will continue as part of an ongoing emphasis on data protection practices to keep Missourians' information secure.

As part of a broader focus on municipal court reform, we continue to identify and audit municipal courts across the state as part of our Municipal Courts Initiative. In addition to reviewing financial transactions, accounting practices, and compliance with court rules and state law, auditors also consider statistical information on warrants, tickets, and other penalties, and aim to identify activities related to corruption and other practices that may impair impartiality or damage the court's credibility with citizens.

The following report is a summary of the work conducted by the State Auditor's Office in 2016. On behalf of myself and my staff, we will promote accountability and transparency across Missouri government, as we continue to serve the citizens of Missouri.

Sincerely,



Nicole R. Galloway, CPA

Duties of the Missouri 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, public employee retirement systems, public employee healthcare systems, 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

The State Auditor's Office performs audits of state and local government entities.

State Government Audits: The State Auditor conducts audits of state agencies, programs, and activities; boards and commissions; statewide elected officials; state colleges and universities; the General Assembly; the judiciary; the state's financial statements; and federal awards expended by the state.

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 4 years. The State Auditor also conducts an audit in a county collector's office after a vacancy occurs. In addition, the State Auditor may conduct audits of transportation development districts and school districts.

Qualified voters of a political subdivision, such as cities, school districts, water districts, etc., may request an audit through the petition process. The number of verified signatures required for a petition audit is determined by Section 29.230, RSMo, as depicted in the following table:

<u>No. of Votes in Last Election for Governor</u>	<u>The Greater of</u>	
	<u>Percent</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

See page 17 for a listing of reports issued in 2016.

Fiscal Notes

The State Auditor's Office is responsible for assessing the fiscal impact of initiative petitions citizens file with the Secretary of State proposing constitutional or statutory changes. 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. For initiative petitions proposing amendments to the constitution, signatures of 8 percent of the legal voters in each of two-thirds of the congressional districts in the state are required. Initiative petitions proposing amendments to state law must be signed by 5 percent of the voters in each of two-thirds of the congressional districts in the state.

The office is also responsible for assessing the fiscal impact for Missouri General Assembly adopted joint resolutions 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 state the measure's estimated costs or savings, if any, to state and local governmental entities.

During 2016, the State Auditor's Office received notification to prepare fiscal notes and fiscal note summaries for 140 initiative petitions or joint resolutions. See page 34 for a complete list.

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 will be issued. See page 24 for a complete list of bonds registered in 2016.

Property Tax Rate Review

State law requires the Missouri State Auditor to annually certify all taxing jurisdictions throughout Missouri as compliant 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.

Report Highlights

Statewide Single Audit

The Statewide Single Audit is conducted annually, as required by federal law. The audit covered \$8.8 billion in federal awards expended through 17 major federal programs in nine state agencies during the 2015 Fiscal Year. The Statewide Single Audit identified concerns with the methods the Department of Social Services used to prevent and detect inappropriate payments to child care providers. For example, auditors found cases where parents or guardians were approved for child care financial assistance, but were not working the required 20 hours per week to qualify for those subsidies, or did not have clear proof of income eligibility or other requirements. In other cases the child care provider was not able to provide adequate records as proof of child attendance. The audit also found the department's MO HealthNet Division did not remove inactive user accounts from its Medicaid Management system timely, increasing the risk that sensitive information could be compromised.

State Agencies and Offices



The State Auditor conducted various audits of state agencies in 2016, including audits of departments, divisions within a department, and specific functions. In addition, the State Auditor regularly conducts audits of the offices of statewide officeholders and the General Assembly.

Secretary of State

Rating: Good

The audit found the Secretary of State's Business Services Division did not have adequate controls and procedures in place to record electronic payments. Calculation errors led to about \$120,000 deposited into the state's General Revenue Fund instead of the Secretary of State's Technology Trust Fund over the previous three years. The Secretary of State's Office notified the Office of Administration of the overpayment to the state's General Revenue Fund, and

requested the money be transferred to the Secretary of State's Technology Trust Fund. Of the \$120,000, approximately one-third of that amount had been transferred into the Technology Trust Fund prior to the audit's completion. (Report No. 2016-001)

Department of Public Safety - Missouri Veterans Commission

Rating: Good

The audit identified several areas for improvement, including recommendations to keep veterans updated on the status of their claims filed with the U.S. Department of Veterans Affairs. The commission implemented a new policy based on previous findings, but the audit found the policy was not always followed. The audit also recommended the commission increase oversight to ensure all changes are accurate and authorized before staff adjusts balances owed by veterans living in Missouri Veterans Homes. (Report No. 2016-017)

Result: The commission updated its communications policy to ensure veterans remain informed throughout the claims process.

Office of Administration - Division of Facilities Management, Design and Construction

Rating: Good

The audit found that necessary maintenance for state facilities had been delayed, and inspections on some buildings were not being completed as required by law. Due to insufficient funding, state officials delayed repair needs, creating a backlog of deferred maintenance of nearly \$600 million. The division also failed to prepare long-range plans for capital improvements for more than a decade. Some facilities had not received required inspections in years, despite a Missouri law that requires annual inspections for improvement planning and maintenance. Auditors also found some cases where the state did not comply with requirements of Missouri's prevailing wage law. (Report No. 2016-065)

General Assembly: House of Representatives and Senate

Rating: Good

In both the House and Senate, unclear and incomplete open records policies have led to confusion over what is and is not open to the public. There were no records kept on meetings held by interim committees on topics related to Medicaid, the

military and capital improvements. In House and Senate Joint Committees auditors found basic records missing for meetings on topics related to education and child abuse and neglect. In some cases, joint committees failed to meet or to submit final committee reports required by law. The audits identified concerns related to personnel policies that were not included in either the House or the Senate handbooks, including the absence of a policy to provide whistleblower protections to employees from retaliation for reporting abuse of authority or violations of the law witnessed in the workplace. In the House, an interim committee solicited contributions from lobbying firms to support a statewide education tour. Lobbyists also contributed to a Senate fund to pay for evening meals for senators and state employees who work for the Senate, when working late during the legislative session, despite the fact that senators already received a daily allowance of about \$100. In addition, the bank account for this fund is held outside the state treasury, in violation of the Missouri Constitution. (Report No. 2016-069 and 2016-70)

Department of Revenue - Undeliverable Individual Income Tax Refunds

No rating

The audit revealed a two-year tax transparency gap where refunds owed to taxpayers were only searchable online within the first year the money was due, and then removed and made available online again two years later when the money was turned over to the state's unclaimed property program. During the time of the audit, 6,000 undelivered tax refund checks totaling nearly \$1.3 million were listed on the Department of Revenue's website, and about 30,000 uncashed refunds totaling nearly \$4.5 million were turned over to the State Treasurer's Office. The audit recommended the Department of Revenue address this weakness and ensure the information would be publicly available throughout the process, giving individuals a better opportunity to search for and find money owed them. (Report No. 2016-129)

Courts



In 2016, the State Auditor's Office conducted audits of various municipal courts and circuit courts throughout the state. The State Auditor has the authority to audit courts as deemed necessary. Municipal courts may be audited in association with a petition audit of that municipality, or separately as part of the Municipal Courts Initiative.

Pine Lawn Municipal Court (21st Judicial Circuit)

Rating: Poor

The audit was conducted as part of the State Auditor's Office Municipal Courts Initiative. It found court personnel lacked accurate and complete files, with some cases missing necessary records such as tickets, dockets or warrants. Auditors also identified approximately \$14,000 in bond processing fees collected by the police department without authority under state law. Based on auditors' calculations, the city owed more than \$400,000 to the Department of Revenue for the 2015 fiscal year. Additionally, the audit identified problems with the court's electronic payment procedures, which relied on a vendor to process e-payments. Auditors identified more than \$15,000 in bond payments that had been recorded but not deposited into a city account in 2015 and 2016, and 640 tickets for municipal violations that were unaccounted for over a one-year period. (Report No. 2016-041)

Result: The police department ended the practice of collecting bond processing fees without authority under state law.

Follow-up - Carl Junction Municipal Court (29th Judicial Circuit)

No rating

The follow up review was conducted after a December 2015 Municipal Courts Initiative audit uncovered more than \$65,000 missing from the southwest Missouri court. Auditors suspected an additional \$30,000 was potentially missing, although poor records and disorganized files prevented them from determining the exact amount. In the follow-up review, auditors found the court has increased oversight of the clerk's accounting responsibilities and strengthened policies for maintaining accurate and complete records. Officials also created a process to regularly review money due on unpaid tickets after auditors determined the court was not actively tracking or following up on collections of more than \$280,000. (Report No. 2016-061)

Result: Jasper County Prosecuting Attorney Dean Dankelson charged the former court clerk with felony theft in January 2016, shortly after the original audit's release.

Northwoods Municipal Court (21st Judicial Circuit)

No rating

The audit was initiated after residents petitioned the State Auditor to review city operations. Auditors identified concerns with court operations, including the practice of collecting fees on dismissed cases, a violation of state law. The audit also found the police department collected a \$25 booking fee, which amounted to about \$1,700 inappropriately collected in 2015. In April 2016, the Northwoods Board of Aldermen voted to dissolve the municipal court. (Report No. 2016-134)

Education



The State Auditor may audit school districts or charter schools as deemed necessary, or by petition of citizens or request of the Governor. The State Auditor may also conduct audits of the state's public education departments, institution of higher educations or issue areas.

Fox C-6 School District

Rating: Poor

The audit identified thousands of dollars in questionable purchases with public dollars on credit cards assigned to the former superintendent or her administrative assistant, including restaurant meals, groceries, fuel, and electronic equipment. The audit also found a series of adjusted contracts and administrator raises based on incorrect and inconsistent application of salary schedules. Over a two-year period, the former superintendent received approximately \$20,000 in compensation not approved by the board. In 3 years, her husband received approximately \$9,000 in unapproved compensation, along with nearly \$80,000 in additional salary and benefits based on a salary schedule never before used for his position and not approved by the board. Additionally, other family members and colleagues received questionable benefits. (Report No. 2016-031)

Department of Higher Education

Rating: Fair

The audit identified concerns in the Advantage Missouri loan program, which offered forgivable loans to students who committed to working in high-demand occupations in the state. The audit found program staff did not properly track or monitor outstanding loans, and of approximately \$8 million issued to students over a decade ago, more than \$5 million remained unpaid at the time of the audit. Auditors also found that in addition to lacking accurate records for individual loans, the department failed to implement a set of rules outlining the terms of the program, including conditions for loan repayment, forgiveness or default. The department also lacked adequate protection against unauthorized access to confidential student information maintained in a department database. (Report No. 2016-053)

Department of Higher Education - Funding and Affordability

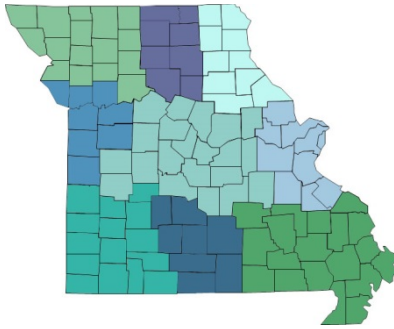
Rating: Fair

The audit found the state's public universities were in compliance with a law designed to cap in-state undergraduate tuition increases, but they were increasing student fees to make up for a decrease in state funding, making college more expensive for many students and families. Overall state funding dropped nearly \$1,500 per student during the 6-year period reviewed, requiring institutions to find ways to limit costs and increase revenues from other sources. Supplemental fees increased 138 percent during that period. (Report No. 2016-071)

Cyber Aware Schools Audits

The Cyber Aware School Audits focused on identifying practices to improve the security of information schools have on students and their families, including the effectiveness of existing cybersecurity safeguards. Audits reviewed the school district's ability to detect a cybersecurity breach and the planned response for a breach, student personal information accessibility and protection, technology use policies, student and staff privacy and security awareness training. Audit reports were issued on five school districts in 2016: Boonville School District in Cooper County, Cape Girardeau School District in Cape Girardeau County, Orchard Farm School District in St. Charles County, Park Hill School District in Platte County, and Waynesville School District in Pulaski County. (Report No. 2016-112)

Counties



The State Auditor conducts audits of third-class counties in Missouri that do not have an auditor. The State Auditor conducted 26 audits of counties or specific county officials in 2016: Douglas County, Dunklin County, Dunklin County Public Administrator, Madison County, Marion County, Ozark County, Stone County, Oregon County, Linn County, Vernon County, Cedar County, Carter County, Putnam County, Clark

County, Benton County, Wayne County, McDonald County, Carroll County, Wright County, Wright County Collector and Property Tax System, Chariton County, Ripley County, Mississippi County, Montgomery County, Polk County, Lawrence County, Sullivan County, and Caldwell County.

Dunklin County Public Administrator

Rating: Poor

Auditors found the former public administrator misused funds entrusted to her for her own benefit. As the court appointed personal representative for estates, and as guardian or conservator for individuals unable to care for themselves or their property, the public administrator did not maintain adequate supporting documentation for payments made from ward bank accounts. Although she issued checks for more than \$2,000 to Walmart from ward accounts, she did not have supporting documentation for the purchases. She also admitted she spent money entrusted to her on pet supplies, including dog and cat food, and on purchases made while on a trip to Florida. (Report No. 2016-013)

Result: The public administrator entered into a plea agreement with the Attorney General that required her to resign and reimburse applicable accounts for \$800 in questionable purchases.

Carroll County

Rating: Excellent

This audit was the first ever excellent rating awarded to a county government. The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. An excellent rating is the rarest rating issued, with only about 5% of all audited entities receiving the rating, and no counties had received it since the ratings system was established in 2011. (Report No. 2016-109)

Wright County Collector and Property Tax System

Rating: Poor

The audit identified inappropriate activities by the former county collector who allowed county property tax records to be manipulated in order to give \$6,500 in property tax breaks to herself, her family members, and others. The former collector also unlawfully paid herself nearly \$700 in railroad and utility taxes and property tax commissions. The audit also describes concerns related to the former county collector's failure to properly manage office operations, or even show up to work many days. Missouri law requires an audit when a vacancy occurs in a county collector's office. (Report No. 2016-132)

Petition & Governor Request audits

The State Auditor may conduct audits of political subdivisions in Missouri by request of the Governor or upon receipt of a petition of registered voters that includes a sufficient number of valid signatures.

City of St. Louis Recorder of Deeds and Vital Records Registrar

Rating: Poor

This audit was initiated by the request of the Governor, and identified inappropriate use of funds and improper bidding practices, along with a number of additional areas of concern. Auditors found approximately \$10,000 that was either inappropriately spent, or potentially inappropriately spent from the Records Preservation Account, including \$2,378 on rugs for the recorder and deputy recorder's private offices; and thousands of dollars on questionable

purchases, including food, entertainment, furniture, and decorations. The recorder also used the account to pay for travel and conference expenses that were not properly documented. The audit found the recorder did not ensure required bidding processes were followed for \$313,000 in construction contracts, several of which were awarded to the son of the previous deputy recorder and identified \$38,000 in escrow accounts with no record of where the funds belonged. (Report No. 2016-004)

Buck Prairie Special Road District

Rating: Poor

The audit identified more than \$65,000 in questionable and potentially inappropriate spending and payments, and an additional \$260,000 in payments were not properly documented. The audit revealed employees of the road district were allowed to make personal purchases with district charge accounts, operating on a honor system to reimburse the district, and thereby avoiding paying sales tax. In one example, an employee used district funds to purchase tires for his personal vehicle and only reimbursed the district after being questioned about the purchase by local law enforcement officers. In another instance the district reimbursed an employee for airline tickets to Florida without requiring proof of the cost of the tickets or an explanation of how the expense related to the operation of the district. Additionally, the district made payments of more than \$20,000 to the district foreman or his business and \$5,000 to the wife of a commissioner for hauling dirt and rock without soliciting bids. (Report No. 2016-072)

Result: Lawrence County Prosecuting Attorney Don Trotter filed felony stealing charges in November of 2016 against six former board members and employees for 23 separate counts of receiving stolen property.

Follow-Up - Goodman Fire Protection District

No rating

The follow-up review was conducted after a December 2015 petition audit found conflicts of interest and questionable financial activity. In the follow-up review, auditors found the board had implemented a new purchasing policy to prevent conflicts of interest. The new policy also prohibits board members from using district debit cards for cash advances or personal purchases. Although equipment was still being stored on the board president's personal property, the board

completed an inventory list of all district equipment and entered into a storage contract with the board president. The board hired a secretary to assist with accounting issues, and made improvements to financial processes, although concerns related to missing information in the district's annual budget documents were not addressed. (Report No. 2016-114)

Result: McDonald County Prosecuting Attorney Bill Dobbs filed two misdemeanor charges against the board president in January 2016.

Compilation and Summary Reports



The State Auditor's Office prepares a number of summary and compilation reports, including information on property tax rates in the state, Criminal Activity Forfeiture Act seizures, and federal forfeiture participation by law enforcement agencies. The office also compiles summary reports of related findings, including cybersecurity and the Sunshine Law, to assist government entities around Missouri in improving operations.

Cybersecurity Summary Report

No rating

A compilation report of the top five most common data security mistakes made by local governments was issued to provide awareness to local governments and to assist them in preventing these common mistakes in the future. The report examined how well local government agencies and officials comply with many routine data security practices. The summary highlighted the following five common cybersecurity issues (1) Passwords - employees share computer system passwords, do not have to change their passwords regularly, or, in some cases, do not use passwords to access systems and data, (2) Access - employees have access to more parts of computer systems than they need to perform their jobs, (3) System locks - systems do not lock access to the computer after a specific amount of time or number of incorrect password attempts, (4) Data backups - data is not backed up on a regular basis to a secure off-site location and there are

not regular tests to make sure the data can be restored in the system, (5) User restrictions and tracking - protections are not in place to prevent inappropriate edits or system changes, and systems may not track who was responsible for changes made. (Report No. 2016-106)

Sunshine Law Summary Report

No rating

The five most common Sunshine Law violations found in Missouri government were compiled from audit reports issued between July 2015 and June 2016. The top 5 most common violations were (1) Reasons for closed meetings - the reasons for closing a meeting were not adequately documented, or the reasons were documented, but not allowable under the law, (2) Open meeting minutes - minutes were not prepared for open meetings, (3) Closed meeting minutes - minutes were not prepared for closed meetings, (4) Review of minutes - meeting minutes were not always reviewed or approved timely, (5) Meeting agendas - meeting agenda was not prepared or posted, or did not include adequate information related to the upcoming meeting. (Report No. 2016-108)

Other

In addition to the above listed types of audits the office completes routine reviews or audits of various topics and issues related to government efficiency and compliance.

Sunshine Law Review

No rating

This review found only 30% of local governments fully complied with open records laws. Auditors sent requests letters to more than 300 local governments requesting meeting minutes, notices and agendas, along with other information. Of those who received a request, nearly 36% failed to respond within 3 days as required by law. Some provided information after the deadline, but nearly 16% did not provide any response. Four local governments refused to respond unless the requestor provided additional information or an explanation, in violation of state law. Some governments requested unreasonable fees to provide the records. The report included results from counties, cities, school districts, and a variety of special taxing districts across the state. (Report No. 2016-124)

Prevailing Wage Program

Rating: Fair

The prevailing wage audit raised concerns with the complaint investigation process, worker safety, and notification requirements in the Department of Labor and Industrial Relations' prevailing wage program. In 2016, the state received 219 complaints related to potential violations of the law. Of those, 24 were not investigated due to staff reductions, including at least one allegation of underpaid wages. About half of the complaints received were not entered into the state's complaint database, which limits investigators' ability to search for patterns or identify high risk employers with multiple prior violations. (Report No. 2016-137)

Small Business Regulatory Fairness Board

Rating: Poor

The audit found that over a two-year period, members did not review relevant proposed regulatory changes that could have impacted small businesses and did not receive input from small business owners about potential effects on their companies. The audit also raised concerns regarding the board's interaction with the Department of Economic Development. Board members said the department failed to offer essential staffing support and did not renew a contract for an online service that notified board members and small business owners of proposed regulatory changes. The audit found long-term board vacancies and lapsed terms, due to these positions not being filled by the governor and legislative leaders. (Report No. 2016-030)

License Offices Audits

The Department of Revenue is responsible for selecting agents to operate more than 175 contract license offices throughout the state. These offices process transactions related to driver licenses, vehicle titles and license plates. The State Auditor issued the following audit reports related to eight license offices in 2016:

Marshall License Office (Saline County) Overall rating: Good

Total fee collections: \$130,044 Charitable donations raised: \$119

Concerns: Recording payment methods (Report No. 2016-077)

Perryville License Office (Perry County) Overall rating: Fair
Total fee collections: \$128,445 Charitable donations raised: \$128
Concerns: Voided transactions, recording payment methods, and verifying sales tax amounts (Report No. 2016-078)

Salem License Office (Dent County) Overall rating: Excellent
Total fee collections: \$102,800 Charitable donations raised: \$41
Concerns: None (Report No. 2016-079)

Twin City License Office (Jefferson County) Overall rating: Good
Total fee collections: \$230,404 Charitable donations raised: \$1,234
Concerns: Inventory records (Report No. 2016-080)

Warrensburg License Office (Johnson County) Overall rating: Good
Total fee collections: \$258,520 Charitable donations raised: \$9,315
Concerns: Verifying sales tax amounts (Report No. 2016-081)

Savannah License Office (Andrew County) Overall rating: Good
Total fee collections: \$142,436 Charitable donations raised: \$1,168
Concerns: Voided transactions (Report No. 2016-082)

De Soto License Office (Jefferson County) Overall rating: Good
Total fee collections: \$161,792 Charitable donations raised: \$862
Concerns: Voided transactions and receipts not issued for some purchases (Report No. 2016-091)

Grandview License Office (Jackson County) Overall rating: Fair
Total fee collections: \$385,020 Charitable donations raised: \$4,818
Concerns: Verifying sales tax amounts, voided transactions, recording payment methods, and inventory records (Report No. 2016-092)

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Working Capital Revolving Fund Letter	12-2016	2016-147
Comprehensive Annual Financial Report / Year Ended June 30, 2016	12-2016	2016-146
Department of Natural Resources Water Protection Permitting Letter	12-2016	2016-145
Monthly Report on Municipal Court and Revenue Filings November 2016	12-2016	2016-144
Summary of 2016 Follow-Up Reports	12-2016	2016-143
Follow-Up Report On Audit Findings Stone County	12-2016	2016-142
Summary of County Audit Findings - Public Administrator	12-2016	2016-141
Follow-Up Report On Audit Findings Twenty-First Judicial Circuit City of Pine Lawn Municipal Division	12-2016	2016-140
Caldwell County	12-2016	2016-139
Sullivan County	12-2016	2016-138
Prevailing Wage Program	12-2016	2016-137
Lawrence County	12-2016	2016-136
Polk County	12-2016	2016-135
Twenty-First Judicial Circuit City of Northwoods Municipal Division	12-2016	2016-134
Statewide Accounting System Internal Controls	12-2016	2016-133
Wright County Collector and Property Tax System	12-2016	2016-132
Missouri State Highway Patrol's Use of Highway Funds Year Ended June 30, 2016	12-2016	2016-131
Follow Up Report On Audit Findings Douglas County	11-2016	2016-130
Department of Revenue Undeliverable Individual Income Tax Refunds	11-2016	2016-129
Monthly Report on Municipal Court and Revenue Filings October 2016	11-2016	2016-128
Monthly Report on Transportation Development District Filings October 2016	11-2016	2016-127
Follow - Up Report On Audit Findings Marion County	11-2016	2016-126

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Montgomery County	11-2016	2016-125
Sunshine Law Review	11-2016	2016-124
Mississippi County	11-2016	2016-123
Ripley County	11-2016	2016-122
Clark County Financial Statements	11-2016	2016-121
Mississippi County Financial Statements	11-2016	2016-120
Chariton County	11-2016	2016-119
Wright County	11-2016	2016-118
City of Rich Hill	11-2016	2016-117
Monthly Report on Transportation Development District Filings September 2016	10-2016	2016-116
Monthly Report on Municipal Court and Revenue Filings September 2016	10-2016	2016-115
Follow-Up Report On Audit Findings Goodman Area Fire Protection District	10-2016	2016-114
City of Huntsville	10-2016	2016-113
Summary of Audit Findings Cyber Aware School Audits	10-2016	2016-112
Cedar County Financial Statements	10-2016	2016-111
Follow-Up Report On Audit Findings Dunklin County Public Administrator	10-2016	2016-110
Carroll County	10-2016	2016-109
Summary of State and Local Audit Findings - Sunshine Law	10-2016	2016-108
City of Bridgeton Employees Retirement Plan Funding and Governance	10-2016	2016-107
Summary of Local Government and Court Audit Findings - Information Security Controls	10-2016	2016-106
Caldwell County Financial Statements	09-2016	2016-105
Linn County Financial Statements	09-2016	2016-104

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Sullivan County Financial Statements	09-2016	2016-103
Oregon County Financial Statements	09-2016	2016-102
Putnam County Financial Statements	09-2016	2016-101
Monthly Report on Municipal Court and Revenue Filings August 2016	09-2016	2016-100
McDonald County	09-2016	2016-099
Wayne County	09-2016	2016-098
Benton County	09-2016	2016-097
Clark County	09-2016	2016-096
Follow-Up Report On Audit Findings City of St. Louis Recorder of Deeds and Vital Records Registrar	09-2016	2016-095
City of Sparta	09-2016	2016-094
Follow-Up Report On Audit Findings Twenty-Ninth Judicial Circuit City of Joplin Municipal Division	09-2016	2016-093
Department of Revenue Grandview Contract License Office	09-2016	2016-092
Department of Revenue De Soto Contract License Office	09-2016	2016-091
Putnam County	09-2016	2016-090
Orchard Farm R-V School District Student Data Governance	09-2016	2016-089
Carter County	09-2016	2016-088
Village of McCord Bend	09-2016	2016-087
Cedar County	09-2016	2016-086
Benton County Financial Statements	09-2016	2016-085
Park Hill School District Student Data Governance	09-2016	2016-084
Twenty - First Judicial Circuit City of Wellston Municipal Division	09-2016	2016-083
Department of Revenue Savannah Contract License Office	09-2016	2016-082

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Department of Revenue Warrensburg Contract License Office	09-2016	2016-081
Department of Revenue Twin City Contract License Office	09-2016	2016-080
Department of Revenue Salem Contract License Office	09-2016	2016-079
Department of Revenue Perryville Contract License Office	09-2016	2016-078
Department of Revenue Marshall Contract License Office	09-2016	2016-077
Wayne County Financial Statements	09-2016	2016-076
Knox County Financial Statements	09-2016	2016-075
Chariton County Financial Statements	09-2016	2016-074
Waynesville R-VI School District Cash Handling Internal Controls	09-2016	2016-073
Buck Prairie Special Road District	08-2016	2016-072
Public Higher Education Funding and Affordability	08-2016	2016-071
General Assembly and Supporting Functions Senate	08-2016	2016-070
General Assembly and Supporting Functions House of Representatives	08-2016	2016-069
Lawrence County Financial Statements	08-2016	2016-068
Wright County Financial Statements	08-2016	2016-067
Polk County Financial Statements	08-2016	2016-066
Office of Administration - Division of Facilities Management, Design and Construction	08-2016	2016-065
Village of South Greenfield	08-2016	2016-064
Monthly Report on Municipal Court and Revenue Filings July 2016	08-2016	2016-063
Twenty - Seventh Judicial Circuit City of Rich Hill Municipal Division	08-2016	2016-062
Follow Up Report on Audit Findings / Twenty-Ninth Judicial Circuit City of Carl Junction Municipal Division	08-2016	2016-061
Carroll County Financial Statements	08-2016	2016-060

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Ripley County Financial Statements	08-2016	2016-059
Cape Girardeau Public School District Student Data Governance	08-2016	2016-058
Montgomery County Financial Statements	08-2016	2016-057
Twenty - Sixth Judicial Circuit City of Linn Creek Municipal Division	08-2016	2016-056
Office of State Courts Administrator System of Case and Record Management of the Judiciary	08-2016	2016-055
Fourteenth Judicial Circuit City of Huntsville Municipal Division	08-2016	2016-054
Higher Education	08-2016	2016-053
Carter County Financial Statements	08-2016	2016-052
Vernon County Financial Statements	08-2016	2016-051
McDonald County Financial Statements	08-2016	2016-050
Bates County Financial Statements	08-2016	2016-049
Vernon County	07-2016	2016-048
Monthly Report on Municipal Court and Revenue Filings June 2016	07-2016	2016-047
Summary of Audit Findings Judiciary - Municipal Divisions	07-2016	2016-046
Follow Up Report On Audit Findings Village of Leasburg	07-2016	2016-045
Thirty Eighth Judicial Circuit City of Sparta Municipal Division	07-2016	2016-044
Follow - Up Report On Audit Findings Henry County	07-2016	2016-043
Cass County Tax Increment Financing	06-2016	2016-042
Twenty - First Judicial Circuit City of Pine Lawn Municipal Division	06-2016	2016-041
Barton County Financial Statements	06-2016	2016-040
Monthly Report on Municipal Court and Revenue Filings May 2016	06-2016	2016-039
Follow - Up Report On Audit Findings Pemiscot County	06-2016	2016-038

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Follow - Up Report On Audit Findings City of Joplin	06-2016	2016-037
Linn County	06-2016	2016-036
Oregon County	06-2016	2016-035
Compilation of 2015 Federal Forfeiture Reports	06-2016	2016-034
Twenty First Judicial Circuit City of Bella Villa Municipal Division	06-2016	2016-033
Monthly Report on Municipal Court and Revenue Filings April 2016	05-2016	2016-032
Fox C-6 School District	05-2016	2016-031
Small Business Regulatory Fairness Board	05-2016	2016-030
Missouri Statewide Performance Indicators : A National Comparison	05-2016	2016-029
Seventeenth Judicial Circuit City of Harrisonville Municipal Division	05-2016	2016-028
Stone County	05-2016	2016-027
Insurance, Financial Institutions, And Professional Registration Insurance	05-2016	2016-026
Waynesville R-VI School District Student Data Governance	05-2016	2016-025
Ozark County	05-2016	2016-024
Monthly Report on Municipal Court and Revenue Filings March 2016	04-2016	2016-023
Administration Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2015	04-2016	2016-022
Marion County	04-2016	2016-021
Dunklin County	04-2016	2016-020
Office of State Treasurer Year Ended June 30, 2015	04-2016	2016-019
Madison County	04-2016	2016-018
Public Safety Missouri Veterans Commission	03-2016	2016-017
State of Missouri Single Audit Year Ended June 30, 2015	03-2016	2016-016

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Boonville R - 1 School District Student Data Governance	03-2016	2016-015
Monthly Report on Municipal Court and Revenue Filings February 2016	03-2016	2016-014
Dunklin County Public Administrator	03-2016	2016-013
Douglas County	03-2016	2016-012
2015 Annual Report Office of the Missouri State Auditor	03-2016	2016-011
Twenty- Fourth Judicial Circuit City of Leadington Municipal Division	03-2016	2016-010
Compilation of 2015 Criminal Activity Forfeiture Act Seizures	02-2016	2016-009
Monthly Report on Municipal Court and Revenue Filings January 2016	02-2016	2016-008
Monthly Report on Municipal Court and Revenue Filings Reports Due December 31, 2015	01-2016	2016-007
Forty-Fifth Judicial Circuit City of Foley Municipal Division	01-2016	2016-006
Comprehensive Annual Financial Report / Year Ended June 30, 2015	01-2016	2016-005
City of St. Louis Recorder of Deeds and Vital Records Registrar	01-2016	2016-004
Seventh Judicial Circuit City of Mosby Municipal Division	01-2016	2016-003
Forty-Fifth Judicial Circuit City of Winfield Municipal Division	01-2016	2016-002
Secretary of State	01-2016	2016-001

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
12-29-2016	Fort Osage School District	\$5,505,000.00
12-29-2016	The School District of Washington	\$9,005,000.00
12-29-2016	Avenue City R-IX School District	\$2,000,000.00
12-29-2016	Clinton County R-III School District	\$1,130,000.00
12-28-2016	School District of the City of Ladue	\$14,765,000.00
12-27-2016	Metro West Fire Protection District	\$6,000,000.00
12-22-2016	Greene County, Neighborhood Improvement District	\$14,320,000.00
12-13-2016	Billings R-IV School District	\$980,000.00
12-13-2016	King City R-I School District	\$2,450,000.00
12-07-2016	Ferguson Reorganized School District R-2	\$47,900,000.00
12-07-2016	Grain Valley R-V School District	\$7,625,000.00
12-07-2016	Lockwood R-I School District	\$800,000.00
12-07-2016	Spring Bluff R-XV School District	\$2,025,000.00
12-07-2016	Reorganized School District R-II	\$6,930,000.00
12-06-2016	Brentwood School District	\$6,228,332.50
11-30-2016	Hannibal 60 School District	\$8,830,000.00
11-30-2016	Consolidated School District No. 4	\$5,000,000.00
11-30-2016	Consolidated School District No. 4	\$1,500,000.00
11-29-2016	Cassville R-IV School District	\$4,000,000.00
11-29-2016	Reorganized School District No. R-IV (Reeds Spring)	\$16,240,000.00
11-29-2016	City of St. Charles, Neighborhood Improvement District	\$3,225,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
11-29-2016	City of Grain Valley, Neighborhood Improvement District	\$3,035,000.00
11-21-2016	Marceline R-V School District	\$2,645,000.00
11-16-2016	Johnson County R-VII School District	\$3,500,000.00
11-14-2016	City of Grant City	\$300,000.00
11-09-2016	Clark County R-I School District	\$1,250,000.00
11-08-2016	West St. Francois County R-IV School District	\$5,415,000.00
11-08-2016	Hermitage R-IV School District	\$1,525,000.00
11-08-2016	Metro-North Fire Protection District	\$3,370,000.00
11-03-2016	Boonville R-I School District	\$4,050,000.00
11-02-2016	City of Glendale	\$8,000,000.00
11-01-2016	School District of the City of Independence	\$28,130,000.00
11-01-2016	Garden City Fire Protection District	\$1,700,000.00
11-01-2016	Mid-County Fire Protection District	\$1,000,000.00
11-01-2016	Park Hill School District	\$8,830,000.00
10-31-2016	Cameron R-I School District	\$9,455,000.00
10-31-2016	Reorganized School District R-II	\$4,730,000.00
10-31-2016	Forsyth R-III School District	\$2,695,000.00
10-31-2016	Lamar School District No. R-I	\$7,465,000.00
10-26-2016	South Metropolitan Fire Protection District	\$3,500,000.00
10-25-2016	Lake St. Louis Fire Protection District	\$6,000,000.00
10-19-2016	Dadeville R-II School District	\$1,290,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
10-17-2016	Central R-III School District	\$8,305,000.00
10-12-2016	Parkway C-2 School District	\$44,000,000.00
10-12-2016	St. Charles Community College	\$18,185,000.00
10-12-2016	Kelso C-7 School District	\$3,250,000.00
10-07-2016	Sunrise R-IX School District	\$3,800,000.00
10-05-2016	City of Marceline	\$1,000,000.00
10-04-2016	Pilot Grove C-4 School District	\$1,200,000.00
10-04-2016	Andrew County, Neighborhood Improvement District	\$132,200.00
09-29-2016	Holt Community Fire Protection District	\$1,500,000.00
09-22-2016	Knox County R-I School District	\$2,135,000.00
09-22-2016	North St. Francois County R-I School District	\$7,000,000.00
09-20-2016	Concordia R-II School District	\$2,375,000.00
09-20-2016	City of Bel-Nor	\$785,000.00
09-14-2016	City of Lawson	\$3,869,600.00
09-14-2016	St. James R-I School District	\$2,500,000.00
09-09-2016	Nevada R-V School District	\$4,625,000.00
09-06-2016	Mexico School District No. 59	\$4,000,000.00
08-29-2016	City of Holden	\$302,000.00
08-29-2016	Maries County R-I School District	\$1,475,000.00
08-29-2016	Dexter R-XI School District	\$4,775,000.00
08-29-2016	Windsor C-1 School District	\$2,750,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
08-24-2016	Brunswick R-II School District	\$1,510,000.00
08-22-2016	Strafford R-VI School District	\$10,000,000.00
08-18-2016	North Kansas City School District 74	\$41,045,000.00
08-17-2016	Christian County, Neighborhood Improvement District	\$348,234.74
08-16-2016	Clearwater R-I School District	\$2,220,000.00
08-10-2016	Hancock Place School District	\$5,000,000.00
08-10-2016	Pettis County R-V School District	\$1,050,000.00
08-10-2016	South Nodaway County R-IV School District	\$925,000.00
08-09-2016	Mexico School District No. 59	\$3,715,000.00
08-09-2016	City of Knob Noster	\$950,000.00
08-09-2016	Southern Boone County R-I School District	\$8,795,000.00
08-08-2016	Paris R-II School District	\$1,680,000.00
08-08-2016	Reorganized School District No. 2 (Willard)	\$5,500,000.00
08-01-2016	Eldon R-I School District	\$7,140,000.00
07-28-2016	City of Dellwood	\$5,000,000.00
07-25-2016	City of Weston	\$2,100,000.00
07-18-2016	Laclede County R-I School District	\$2,700,000.00
07-14-2016	Belton School District #124	\$7,880,000.00
07-12-2016	Greenfield R-IV School District	\$1,785,000.00
07-07-2016	Pattonsburg R-II School District	\$1,535,000.00
07-06-2016	City of Lake Winnebago	\$285,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
07-06-2016	School District of Jennings	\$7,805,000.00
07-06-2016	City of Rock Hill	\$6,100,000.00
07-05-2016	City of St. Peters	\$8,000,000.00
07-05-2016	Mexico School District No. 59	\$6,000,000.00
07-01-2016	Maryville R-II School District	\$7,420,000.00
06-28-2016	Blair Oaks R-II School District	\$3,915,000.00
06-27-2016	Chillicothe R-II School District	\$9,050,000.00
06-27-2016	Nixa Public Schools	\$4,660,000.00
06-27-2016	Nixa Public Schools	\$4,500,000.00
06-27-2016	Marion C. Early R-V School District	\$1,000,000.00
06-23-2016	Monroe Township, Nodaway County	\$100,000.00
06-23-2016	Jackson Township, Nodaway County	\$150,000.00
06-23-2016	Atchison Township, Nodaway County	\$180,000.00
06-22-2016	New Franklin R-I School District	\$3,000,000.00
06-21-2016	Jefferson C-123 School District	\$1,535,000.00
06-21-2016	City of Wright City	\$1,500,000.00
06-17-2016	Sherwood Cass R-VIII School District	\$4,885,000.00
06-17-2016	Liberty Public School District No. 53	\$51,820,000.00
06-17-2016	Kirksville R-III School District	\$12,610,000.00
06-16-2016	Worth County R-III School District	\$500,000.00
06-15-2016	Warren County R-III School District	\$10,000,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
06-14-2016	School District of the City of Ladue	\$82,250,000.00
06-08-2016	Leeton R-X School District	\$900,000.00
06-08-2016	Hickman Mills C-1 School District	\$19,000,000.00
06-07-2016	Central Jackson County Fire Protection District	\$8,715,000.00
06-07-2016	Reorganized School District No. R-II	\$27,000,000.00
06-07-2016	Oak Grove R-VI School District	\$2,900,000.00
06-02-2016	City of Raymore	\$7,300,000.00
06-02-2016	Ozark Reorganized School District No. 6	\$10,000,000.00
05-31-2016	Adair County R-II School District	\$1,000,000.00
05-31-2016	East Newton County R-VI School District	\$4,000,000.00
05-31-2016	Meadow Heights R-II School District	\$650,000.00
05-27-2016	Sni Valley Fire Protection District	\$3,695,000.00
05-27-2016	Salem R-80 School District	\$3,900,000.00
05-25-2016	Platte County, Neighborhood Improvement District	\$8,330,000.00
05-25-2016	Putnam County R-I School District	\$2,150,000.00
05-25-2016	Clearwater R-I School District	\$316,102.00
05-25-2016	City of Higbee	\$435,000.00
05-25-2016	Kennett School District No. 39	\$4,000,000.00
05-23-2016	Sikeston R-6 School District	\$1,407,000.00
05-23-2016	Moberly School District No. 81	\$4,120,000.00
05-23-2016	Princeton R-V School District	\$975,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
05-19-2016	Cooper County Fire Protection District	\$1,925,000.00
05-19-2016	Kingston K-14 School District	\$1,100,000.00
05-16-2016	Hamilton R-II School District	\$5,460,000.00
05-16-2016	Lonedell R-XIV School District	\$750,000.00
05-16-2016	Hollister Reorganized School District No. R-5	\$1,660,000.00
05-12-2016	Crocker R-II School District	\$2,600,000.00
05-11-2016	City of St. James	\$5,340,000.00
05-11-2016	Platte County R-III School District	\$28,645,000.00
05-03-2016	School District of the City of Independence	\$21,790,000.00
04-27-2016	Livingston County Library District	\$2,450,000.00
04-27-2016	School District of Columbia	\$36,575,000.00
04-27-2016	Ritenour School District	\$19,255,000.00
04-26-2016	Raytown Fire Protection District	\$5,210,000.00
04-25-2016	Joplin Schools	\$43,780,000.00
04-22-2016	Butler R-V School District	\$4,590,000.00
04-19-2016	Bayless Consolidated School District	\$4,450,000.00
04-14-2016	Cole County R-I School District	\$1,085,000.00
04-14-2016	Reorganized School District No. 4	\$45,320,000.00
04-12-2016	Gravois Fire Protection District	\$4,295,000.00
04-12-2016	Webb City R-VII School District	\$4,815,000.00
04-08-2016	Kingsville R-I School District	\$615,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
04-06-2016	Grain Valley R-V School District	\$9,500,000.00
04-06-2016	Junior College District of East Central Missouri	\$3,805,000.00
04-06-2016	Wentzville School District	\$20,871,393.00
04-05-2016	Mt. Vernon R-V School District	\$2,800,000.00
04-04-2016	Bolivar R-I School District	\$4,500,000.00
04-04-2016	Monarch-Chesterfield Levee District	\$1,525,000.00
04-04-2016	Neosho R-V School District	\$10,000,000.00
04-04-2016	City of Platte City	\$1,900,000.00
03-31-2016	Reorganized School District No. 7	\$28,000,000.00
03-23-2016	City of O'Fallon	\$41,645,000.00
03-18-2016	Rockwood R-6 School District	\$72,805,000.00
03-15-2016	McDonald County R-I School District	\$5,500,000.00
03-15-2016	New Haven School District	\$875,000.00
03-14-2016	Hickman Mills C-1 School District	\$15,025,000.00
03-09-2016	Eureka Fire Protection District	\$1,880,000.00
03-09-2016	School District of Washington	\$4,775,000.00
03-03-2016	Logan-Rogersville R-VIII School District	\$8,115,000.00
03-02-2016	School District of Maplewood Richmond Heights	\$8,120,000.00
03-01-2016	Bernie Reorganized School District No. 13	\$2,000,000.00
03-01-2016	Consolidated School District No. 2 (Raytown)	\$5,200,000.00
02-29-2016	Wright City R-II School District	\$5,615,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
02-29-2016	DeSoto School District #73	\$6,230,000.00
02-26-2016	Verona R-VII School District	\$1,800,000.00
02-26-2016	Brookfield R-III School District	\$1,575,000.00
02-25-2016	Lincoln County R-III School District	\$3,000,000.00
02-23-2016	Hancock Place School District	\$5,350,000.00
02-23-2016	Palmyra R-I School District	\$5,235,000.00
02-17-2016	City of Dixon	\$970,000.00
02-17-2016	Wheatland R-II School District	\$2,095,000.00
02-16-2016	Francis Howell R-III School District	\$35,520,000.00
02-11-2016	Cape Girardeau School District No. 63	\$16,285,000.00
02-09-2016	Spokane R-VII School District	\$2,885,000.00
02-08-2016	Northwest R-I School District	\$9,150,000.00
02-08-2016	Center School District No. 58	\$10,490,000.00
02-04-2016	City of St. Peters	\$16,170,000.00
02-01-2016	School District of University City	\$9,100,000.00
01-29-2016	Orchard Farm R-V School District	\$9,405,000.00
01-27-2016	Creve Coeur Fire Protection District	\$5,000,000.00
01-27-2016	Wentzville Fire Protection District	\$9,750,000.00
01-27-2016	Moberly School District No. 81	\$5,880,000.00
01-26-2016	Community Fire Protection District	\$3,950,000.00
01-25-2016	Robertson Fire Protection District	\$3,500,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
01-25-2016	Sullivan School District	\$5,710,000.00
01-25-2016	West Overland EMS and Fire Protection District	\$1,000,000.00
01-20-2016	Lincoln County R-III School District	\$10,500,000.00
01-20-2016	Lincoln County R-III School District	\$4,740,000.00
01-19-2016	Carl Junction R-I School District	\$6,500,000.00
01-19-2016	Mansfield R-IV School District	\$1,775,000.00
01-19-2016	Southwest R-V School District	\$1,350,000.00
01-14-2016	Lebanon R-III School District	\$8,825,000.00
01-13-2016	Jefferson County R-VII School District	\$8,450,000.00
01-12-2016	Farmington R-7 School District	\$8,000,000.00
01-11-2016	Levee District No. 7 of Holt County	\$1,600,000.00

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-116	12/30/2016	Proposal Related to Chapter 191, RSMo, (Meyer) - Missouri Death with Dignity Act	Rejected by Secretary of State
18-115	12/23/2016	Proposed Constitutional Amendment - Article IV (Johnson) - Johnson Amendment II	01/23/2017
18-114	12/21/2016	Proposed Constitutional Amendment - Article VIII (Johnson) - Non-Partisan Candidates	01/23/2017
18-113	12/21/2016	Proposed Constitutional Amendment - Article X (Johnson) - Financing Sport Facilities	Rejected by Secretary of State
18-112	12/21/2016	Proposed Constitutional Amendment - Article I (Johnson) - Right to Grow Cannabis and Hemp	Rejected by Secretary of State
18-111	12/21/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Treatment Amendment	Rejected by Secretary of State
18-110	12/21/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Legalization Amendment	01/23/2017
18-109	12/21/2016	Proposed Constitutional Amendment - Article VIII (Johnson) - Non-Partisan Candidates	01/23/2017
18-108	12/21/2016	Proposed Constitutional Amendment - Article X (Johnson) - Financing Sport Facilities	Rejected by Secretary of State
18-107	12/21/2016	Proposed Constitutional Amendment - Article I (Johnson) - Right to Grow Cannabis and Hemp	Rejected by Secretary of State
18-106	12/21/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Treatment Amendment	Withdrawn by Petitioner
18-105	12/21/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Legalization Amendment	Withdrawn by Petitioner
18-104	12/19/2016	Proposal Related to Chapter 191, RSMo, (Meyer) - Missouri Death with Dignity Act	Rejected by Secretary of State
18-103	12/14/2016	Proposal Related to Chapters 84 and 105, RSMo, (Ellinger) - Local Control of Police	01/13/2017
18-102	12/13/2016	Proposed Constitutional Amendment - Article I, version 10 (Louis) - Collective Bargaining	01/09/2017
18-101	12/13/2016	Proposed Constitutional Amendment - Article I, version 9 (Louis) - Collective Bargaining	01/09/2017
18-100	12/12/2016	Proposed Constitutional Amendment - Article X (Johnson) - Financing Sport Facilities	Rejected by Secretary of State

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-099	12/12/2016	Proposed Constitutional Amendment - Article I, version 8 (Louis) - Collective Bargaining	01/09/2017
18-098	12/12/2016	Proposed Constitutional Amendment - Article I, version 7 (Louis) - Collective Bargaining	01/09/2017
18-097	12/12/2016	Proposed Constitutional Amendment - Article I, version 6 (Louis) - Collective Bargaining	01/09/2017
18-096	12/12/2016	Proposed Constitutional Amendment - Article I, version 5 (Louis) - Collective Bargaining	01/09/2017
18-095	12/12/2016	Proposed Constitutional Amendment - Article I, version 4 (Louis) - Collective Bargaining	01/09/2017
18-094	12/12/2016	Proposed Constitutional Amendment - Article I, version 3 (Louis) - Collective Bargaining	01/09/2017
18-093	12/12/2016	Proposed Constitutional Amendment - Article I, version 2 (Louis) - Collective Bargaining	01/09/2017
18-092	12/12/2016	Proposed Constitutional Amendment - Article I, version 1 (Louis) - Collective Bargaining	01/09/2017
18-091	12/09/2016	Proposed Constitutional Amendment - Article IV, version 2 (Gilio) - Cannabis Decriminalization	01/06/2017
18-090	12/09/2016	Proposed Constitutional Amendment - Article IV, version 1 (Gilio) - Cannabis Decriminalization	01/06/2017
18-089	12/09/2016	Proposal Related to Chapters 84 and 105, RSMo, (Ellinger) - Local Control of Police	Withdrawn by Petitioner
18-088	12/07/2016	Proposed Constitutional Amendment - Article IV, version 3 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-087	12/07/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-086	12/07/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-085	12/07/2016	Proposed Constitutional Amendment - Article X (Johnson) - Financing Sport Facilities	Withdrawn by Petitioner
18-084	12/06/2016	Proposal Related to Chapter 290, RSMo, version 12 (Von Glahn) - Minimum Wage	01/03/2017
18-083	12/06/2016	Proposal Related to Chapter 290, RSMo, version 11 (Von Glahn) - Minimum Wage	01/03/2017
18-082	12/06/2016	Proposal Related to Chapter 290, RSMo, version 10 (Von Glahn) - Minimum Wage	01/03/2017
18-081	12/06/2016	Proposal Related to Chapter 290, RSMo, version 9 (Von Glahn) - Minimum Wage	01/03/2017

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-080	12/06/2016	Proposal Related to Chapter 290, RSMo, version 8 (Von Glahn) - Minimum Wage	01/03/2017
18-079	12/06/2016	Proposal Related to Chapter 290, RSMo, version 7 (Von Glahn) - Minimum Wage	01/03/2017
18-078	12/06/2016	Proposal Related to Chapter 290, RSMo, version 6 (Von Glahn) - Minimum Wage	01/03/2017
18-077	12/06/2016	Proposal Related to Chapter 290, RSMo, version 5 (Von Glahn) - Minimum Wage	01/03/2017
18-076	12/06/2016	Proposal Related to Chapter 290, RSMo, version 4 (Von Glahn) - Minimum Wage	01/03/2017
18-075	12/06/2016	Proposal Related to Chapter 290, RSMo, version 3 (Von Glahn) - Minimum Wage	01/03/2017
18-074	12/06/2016	Proposal Related to Chapter 290, RSMo, version 2 (Von Glahn) - Minimum Wage	01/03/2017
18-073	12/06/2016	Proposal Related to Chapter 290, RSMo, version 1 (Von Glahn) - Minimum Wage	01/03/2017
18-072	12/05/2016	Proposed Constitutional Amendment - Article IV, version 5 (Ellinger) - Fair Chase Amendment	01/03/2017
18-071	12/05/2016	Proposed Constitutional Amendment - Article IV, version 4 (Ellinger) - Fair Chase Amendment	01/03/2017
18-070	12/05/2016	Proposed Constitutional Amendment - Article IV, version 3 (Ellinger) - Fair Chase Amendment	01/03/2017
18-069	12/05/2016	Proposed Constitutional Amendment - Article IV, version 2 (Ellinger) - Fair Chase Amendment	01/03/2017
18-068	12/05/2016	Proposed Constitutional Amendment - Article IV, version 1 (Ellinger) - Fair Chase Amendment	01/03/2017
18-067	12/05/2016	Proposed Constitutional Amendment - Article I (Boyd) - Compensation for Services	Rejected by Secretary of State
18-066	12/01/2016	Proposed Constitutional Amendment - Article IV (Jones) - Cannabis Legalization	Rejected by Secretary of State
18-065	12/01/2016	Proposed Constitutional Amendment - Article IV, version 3 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-064	12/01/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-063	12/01/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-062	12/01/2016	Proposed Constitutional Amendment - Article VIII (Waggoner) - Absentee Voting	01/03/2017
18-061	12/01/2016	Proposed Constitutional Amendment - Article I (Waggoner) - Discrimination In Employment	01/03/2017
18-060	12/01/2016	Proposed Constitutional Amendment - Article IV (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-059	11/30/2016	Proposed Constitutional Amendment - Article VIII (Johnson) - Non-Partisan Candidates	Rejected by Secretary of State
18-058	11/30/2016	Proposed Constitutional Amendment - Article I (Johnson) - Right to Grow Cannabis and Hemp	Rejected by Secretary of State
18-057	11/30/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-056	11/30/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-055	11/30/2016	Proposed Constitutional Amendment - Article IV (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-054	11/29/2016	Proposed Constitutional Amendment - Article XVI, version 4 (Dundon) - Medical Marijuana	12/29/2016
18-053	11/29/2016	Proposed Constitutional Amendment - Article XVI, version 3 (Dundon) - Medical Marijuana	12/29/2016
18-052	11/29/2016	Proposed Constitutional Amendment - Article XVI, version 2 (Dundon) - Medical Marijuana	12/29/2016
18-051	11/29/2016	Proposed Constitutional Amendment - Article XVI, version 1 (Dundon) - Medical Marijuana	12/29/2016
18-050	11/28/2016	Proposed Constitutional Amendment - Article IV (Gilio) - Cannabis Decriminalization	Rejected by Secretary of State
18-049	11/23/2016	Proposed Constitutional Amendment - Article III, version 8 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-048	11/23/2016	Proposed Constitutional Amendment - Article III, version 7 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-047	11/23/2016	Proposed Constitutional Amendment - Article III, version 6 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-046	11/23/2016	Proposed Constitutional Amendment - Article III, version 5 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-045	11/23/2016	Proposed Constitutional Amendment - Article III, version 4 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-044	11/23/2016	Proposed Constitutional Amendment - Article III, version 3 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-043	11/23/2016	Proposed Constitutional Amendment - Article III, version 2 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-042	11/23/2016	Proposed Constitutional Amendment - Article III, version 1 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-041	11/22/2016	Proposed Constitutional Amendment - Article XIV (Bradshaw) - Medical Marijuana	12/23/2016
18-040	11/21/2016	Proposed Constitutional Amendment - Article XVI (Dundon) - Medical Marijuana	12/23/2016
18-039	11/17/2016	Proposal Related to Chapter 285, RSMo, version 12 (Von Glahn) - Employee Sick Time	12/19/2016
18-038	11/17/2016	Proposal Related to Chapter 285, RSMo, version 11 (Von Glahn) - Employee Sick Time	12/19/2016
18-037	11/17/2016	Proposal Related to Chapter 285, RSMo, version 10 (Von Glahn) - Employee Sick Time	12/19/2016
18-036	11/17/2016	Proposal Related to Chapter 285, RSMo, version 9 (Von Glahn) - Employee Sick Time	12/19/2016
18-035	11/17/2016	Proposal Related to Chapter 285, RSMo, version 8 (Von Glahn) - Employee Sick Time	12/19/2016
18-034	11/17/2016	Proposal Related to Chapter 285, RSMo, version 7 (Von Glahn) - Employee Sick Time	12/19/2016
18-033	11/17/2016	Proposal Related to Chapter 285, RSMo, version 6 (Von Glahn) - Employee Sick Time	12/19/2016
18-032	11/17/2016	Proposal Related to Chapter 285, RSMo, version 5 (Von Glahn) - Employee Sick Time	12/19/2016
18-031	11/17/2016	Proposal Related to Chapter 285, RSMo, version 4 (Von Glahn) - Employee Sick Time	12/19/2016
18-030	11/17/2016	Proposal Related to Chapter 285, RSMo, version 3 (Von Glahn) - Employee Sick Time	12/19/2016
18-029	11/17/2016	Proposal Related to Chapter 285, RSMo, version 2 (Von Glahn) - Employee Sick Time	12/19/2016
18-028	11/17/2016	Proposal Related to Chapter 285, RSMo, version 1 (Von Glahn) - Employee Sick Time	12/19/2016
18-027	11/15/2016	Proposal Related to Chapter 290, RSMo, version 12 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-026	11/15/2016	Proposal Related to Chapter 290, RSMo, version 11 (Von Glahn) - Minimum Wage	Rejected by Secretary of State

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-025	11/15/2016	Proposal Related to Chapter 290, RSMo, version 10 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-024	11/15/2016	Proposal Related to Chapter 290, RSMo, version 9 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-023	11/15/2016	Proposal Related to Chapter 290, RSMo, version 8 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-022	11/15/2016	Proposal Related to Chapter 290, RSMo, version 7 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-021	11/15/2016	Proposal Related to Chapter 290, RSMo, version 6 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-020	11/15/2016	Proposal Related to Chapter 290, RSMo, version 5 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-019	11/15/2016	Proposal Related to Chapter 290, RSMo, version 4 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-018	11/15/2016	Proposal Related to Chapter 290, RSMo, version 3 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-017	11/15/2016	Proposal Related to Chapter 290, RSMo, version 2 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-016	11/15/2016	Proposal Related to Chapter 290, RSMo, version 1 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-015	11/14/2016	Proposed Constitutional Amendment - Article III, version 8 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-014	11/14/2016	Proposed Constitutional Amendment - Article III, version 7 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-013	11/14/2016	Proposed Constitutional Amendment - Article III, version 6 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-012	11/14/2016	Proposed Constitutional Amendment - Article III, version 5 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-011	11/14/2016	Proposed Constitutional Amendment - Article III, version 4 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-010	11/14/2016	Proposed Constitutional Amendment - Article III, version 3 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-009	11/14/2016	Proposed Constitutional Amendment - Article III, version 2 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-008	11/14/2016	Proposed Constitutional Amendment - Article III, version 1 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-007	11/10/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-006	11/10/2016	Proposed Constitutional Amendment - Article XVI (Dundon) - Medical Marijuana	Withdrawn by Petitioner
18-005	11/10/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-004	11/10/2016	Proposed Constitutional Amendment - Article I (Johnson) - Right to Grow Cannabis and Hemp	Rejected by Secretary of State
18-003	11/10/2016	Proposed Constitutional Amendment - Article VIII (Johnson) - Non-Partisan Candidates	Rejected by Secretary of State
18-002	11/09/2016	Proposed Constitutional Amendment - Article IV (Jones) - Cannabis Legalization	Rejected by Secretary of State
18-001	11/09/2016	Proposed Constitutional Amendment - Article XIV (Bradshaw) - Medical Marijuana	Rejected by Secretary of State
16-SJR 1	01/12/2016	Senate Joint Resolution - Sales and Use Tax for Soil and Water Conservation and for State Parks	02/11/2016
16-HJR 53	05/26/2016	House Joint Resolution 53 (Voter Identification)	06/27/2016
16-223	03/23/2016	Proposal Related to Chapter 72, RSMo, version 2 (Brown) - Shall the Village of Riverview Become a City of Fourth Class	Rejected by Secretary of State
16-222	03/18/2016	Proposal Related to Chapter 321, RSMo (Brown) - Consolidation of Castlepoint, Riverview, and Moline Fire Protection Districts Into One Fire Protection District	Rejected by Secretary of State
16-221	03/16/2016	Proposal Related to Chapter 235, RSMo (Brown) - Annexation of the Castlepoint Street Light District of St. Louis County	Rejected by Secretary of State
16-220	02/24/2016	Proposal Related to Chapters 286 & 143, RSMo (Apple) - The Climate Crisis Response Project	03/25/2016
16-219	01/28/2016	Proposal Related to Chapter 386, RSMo (Klindt) - Net Metering and Easy Connection Act	Withdrawn by Petitioner
16-218	01/22/2016	Proposal Related to Chapter 386, RSMo (Klindt) - Net Metering and Easy Connection Act	Withdrawn by Petitioner
16-217	01/21/2016	Proposal Related to Chapter 386, RSMo, version 46 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
16-216	01/14/2016	Proposal Related to Chapter 451, RSMo (Brown) - Separation of Church and State	Rejected by Secretary of State
16-215	01/11/2016	Proposal Related to Chapter 386, RSMo, version 12 (Linhares) - Missouri Solar Energy Tax Credit	02/11/2016
16-214	01/11/2016	Proposal Related to Chapter 386, RSMo, version 11 (Linhares) - Missouri Solar Energy Tax Credit	02/11/2016
16-213	01/11/2016	Proposal Related to Chapter 386, RSMo, version 10 (Linhares) - Missouri Solar Energy Tax Credit	02/11/2016
16-212	01/05/2016	Proposal Related to Chapters 196 and 210, RSMo, version 5 (Ketcher) - Tobacco Tax	02/04/2016
16-211	01/05/2016	Proposal Related to Chapters 196 and 210, RSMo, version 4 (Ketcher) - Tobacco Tax	02/04/2016
16-210	01/04/2016	Proposal Related to Chapter 386, RSMo, version 45 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-209	01/04/2016	Proposal Related to Chapter 386, RSMo, version 44 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-208	01/04/2016	Proposal Related to Chapter 386, RSMo, version 43 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-207	01/04/2016	Proposal Related to Chapter 386, RSMo, version 42 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-206	01/04/2016	Proposal Related to Chapter 386, RSMo, version 41 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-205	01/04/2016	Proposal Related to Chapter 386, RSMo, version 40 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-204	01/04/2016	Proposal Related to Chapter 386, RSMo, version 39 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-203	01/04/2016	Proposal Related to Chapter 386, RSMo, version 38 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-202	01/04/2016	Proposal Related to Chapter 386, RSMo, version 37 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner

Contact Us

www.auditor.mo.gov

moaudit@auditor.mo.gov

573-751-4213 (Call) | 573-751-7984 (Fax)

1-800-347-8597 (Whistleblower Hotline)

Jefferson City

Missouri State Capitol
Room 121
Jefferson City, Missouri 65102

Truman State Office Building
301 W. High Street, Suite 880
P.O. Box 869
Jefferson City, Missouri 65101

Call (573) 751-4824
Fax (573) 751-6539

Kansas City

Fletcher Daniels State Office Building
615 East 13th Street, Suite 511
Kansas City, Missouri 64106

St. Louis

Wainwright State Office Bldg.
111 North 7th Street, Suite 334
St. Louis, Missouri 63101

Springfield

Springfield State Office Complex
149 Park Central Square, Suite 814
Springfield, Missouri 65806