

# LOCAL GOVERNMENT DAY

Hosted by State Auditor Nicole Galloway, CPA

Harry S Truman State Office Building, Room 490-492

on Thursday, September 12, 2019

8:45 a.m. - 4:00 p.m.

- 8:45 a.m.     **Registration opens**
- 9:15 a.m.     **Welcome from State Auditor Nicole Galloway, CPA**
- 9:30 a.m.     **Types of Audits**  
***Presenters:** Kelly Davis, Audit Director & Mary Johnson, Chief of Investigations*  
*Discussion of financial statement vs. performance audits, State Auditor's authority, petition audit process, investigations*
- 10:10 a.m.     **Break**
- 10:20 a.m.     **Internal Controls, Review and Oversight**  
***Presenters:** Josh Allen, Audit Manager & Travis Owens, Audit Manager*  
*Discussion of basic controls that apply to various offices, preventive controls, detective controls, and approvals vs. subsequent reviews*
- 11:10 a.m.     **Filing Requirements & Property Tax Rates**  
***Presenters:** Jill Wilson, Local Government/Policy Senior Analyst & Paul Harper, General Counsel*  
*Overview of reports required to be filed with the State Auditor's Office (e.g. financial reports, addendum, municipal court certifications, federal forfeiture filings, property tax rates, etc.)*
- 12:00 p.m.     **Lunch** (on your own)
- 1:15 p.m.     **Fraud Audits**  
***Presenter:** Randall Gordon, Audit Director*  
*An overview of examples of fraud identified by the State Auditor's Office*
- 2:45 p.m.     **Break**
- 2:55 p.m.     **Tax Incentives & Special Taxing District Issues**  
***Presenters:** Bobby Showers, Audit Director & Wayne Kauffman, Audit Manager*  
*Discussion of local taxing district issues, including tracking TIF district activity, as well as CID and TDD activity*
- 4:00 p.m.     **Wrap up announcements**

## About Us

The Missouri State Auditor is elected by the people of Missouri. The State Auditor's Office has approximately 115 employees. All audit management staff are CPAs, and approximately 65 percent of all audit staff have at least one professional license, certification or advanced degree. Employment as an auditor with the State Auditor's Office qualifies as mandatory experience required for licensure by the Missouri State Board of Accountancy as a certified public accountant.