

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4060H.011
 Bill No.: HB 1815
 Subject: State Departments; Office of Administration
 Type: Original
 Date: February 15, 2024

Bill Summary: This proposal requires an audit of all state departments every four years.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
General Revenue Fund*	(Could greatly exceed \$816,000)	(Could greatly exceed \$816,000)	(Could greatly exceed \$816,000)
Total Estimated Net Effect on General Revenue*	(Could greatly exceed \$816,000)	(Could greatly exceed \$816,000)	(Could greatly exceed \$816,000)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
Other State Funds*	(Could greatly exceed \$792,000)	(Could greatly exceed \$792,000))	(Could greatly exceed \$792,000))
Total Estimated Net Effect on <u>Other</u> State Funds*	(Could greatly exceed \$792,000)	(Could greatly exceed \$792,000))	(Could greatly exceed \$792,000))

*Depending upon the breadth and scope of the audits, Oversight assumes the fiscal impact could possibly greatly exceed the estimate provided by the Office of the State Auditor (to perform the audits internally). The estimated cost of \$2.4 million per year is shown split between GR, Federal, and Other State Funds. This fiscal note does not reflect any potential savings the state may realize from implementing recommendations from the audits.

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
Federal Funds*	(Could greatly exceed \$792,000)	(Could greatly exceed \$792,000))	(Could greatly exceed \$792,000))
Total Estimated Net Effect on <u>All</u> Federal Funds	(Could greatly exceed \$792,000)	(Could greatly exceed \$792,000))	(Could greatly exceed \$792,000))

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
Total Estimated Net Effect on FTE	0	0	0

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Section 34.900 – State Department Audit

Officials from the **Office of the State Auditor (SAO)** stated that to the extent that this language is interpreted as requiring the SAO to conduct the performance audits mentioned, SAO costs would increase.

To the extent that this language is interpreted as requiring each state agency to pay for their own independently conducted audit contracted by OA, the fiscal impact of this legislation could be absorbed by current appropriations.

If this bill language is interpreted as requiring the SAO to conduct the performance audits, the state auditor's office would need to hire 10 to 22 new staff auditors at an average entry level salary of \$51,175, between 5 and 11 senior auditors at an average base salary of \$61,290, between 5 and 11 audit managers at an average base salary of 88,204 and one new audit director at an average salary of \$125,265.

The costs associated with hiring 6 new audit teams, a total of 12 staff auditors, 6 senior auditors, 6 audit managers totals approximately **\$2.4 million** per year. The cost does not include the costs associated with hiring a new audit director, nor does it detail the cost to the state if the SAO were to hire more than 6 audit teams.

The number of teams the SAO will ultimately need will be based on whether the audit of the judiciary will need to include an audit of each judicial circuit.

Oversight assumes the Office of Administration will solicit bids for independent auditors to perform this work. The SAO had anticipated potential expenses (if their office conducted the audits) of approximately \$2.4 million per year. Oversight will utilize SAO's anticipated expenses as a basis for the cost of hiring an independent auditor.

Oversight notes the number and scope of the audits to be performed as a result of this bill are not clearly delineated. Oversight notes there are currently sixteen state agencies, six statewide elected officials, the legislative branch, the judicial branch and numerous other boards and commissions within the state departments (i.e. Missouri Development Finance Board, Missouri Housing Development Commission, State Tax Commission, etc.) as well as others that are relatively independent (Missouri State Employee Retirement System, Missouri Consolidated Health Care Plan, etc.).

In 2020, **Oversight** contacted the Ohio Performance Team (Ohio) which conducts state agency performance audits. Ohio stated they have eight people focused on state performance audits, of which they generally conduct four in every two year period (biennially). Ohio stated for a

limited scope performance audit of a smaller agency, the cost to contract out the work would be roughly \$250,000, for a more normal sized state agency or scope, the contracted work would cost approximately \$500,000 per performance audit.

Oversight also notes using the minimum amount of contracted work (\$250,000) x 24 audits (only the 17 state departments + 6 elected officials + legislature + judiciary) would cost \$6 million, spread over 4 years would equate to \$1,500,000 per year. Oversight notes the costs could greatly exceed these amounts depending upon the scope of the work (audit each judicial circuit, each higher education institution, Mo HealthNet program within Department of Social Services, etc.)

Officials from the **Office of Administration (OA) – Division of Purchasing** stated section 295.195 1. compels the state auditor to “conduct performance audits for economy and efficiency.” It does not provide additional detail as to the nature of these audits or how they are to be conducted. Without a deeper understanding of the nature of these audits, it is difficult to definitively calculate anticipated costs.

It has been estimated that the “usual” human resources/payroll audit conducted by the auditor’s office concerning the Office of Administration (OA) takes about fifty (50) hours of OA human resources staff time. Assuming that performance audits of the Division of Personnel would include audits of each of the major work areas of the Division (management training, technical training, transaction auditing, position reviews, job class specification revisions, state operator services, HR consultations, labor negotiations/labor relations, standard HR reporting, ad hoc HR reporting, recruiting, pay plan development and implementation, etc.) there would be at least twelve (12) pieces to the audit. In addition, OA would assume that there may be an average of about three (3) significant ad hoc projects worked on each year that may also need to be audited. The average annual salary of the Division of Personnel staff, for FY 2024 is projected to be about \$71,056.00. This equates to an hourly rate of about \$34.16. Fifteen (15) “pieces” to a performance audit of the Division of Personnel times fifty (50) hours per “piece” would result in 750 hours of staff time. This is about .30 FTE. The average cost per audit would be \$25,650. (750 hours X \$34.16). This amount could be expended as few as one time every four years as stipulated in section 29.195 2. of the bill. If the auditor chose to conduct these audits more frequently, the costs could be increased.

Some E&E (paper, printer toner, etc.) costs may also result from producing copies of requested documents.

Officials from the **Office of Administration (OA) - Division of Accounting** stated per Section 34.900, a performance audit for economy and efficiency would be conducted on their agency at least every four years. Using the yearly OA audit as a basis, approximately 50 hours of staff time would be consumed during each unit’s audit. OA Division of Accounting has 6 units – Financial Reporting, Staff Services, SAMII Financial, Central Payroll, ITSD, and FMDC. This would amount to an average of 300 hours per audit. Generally auditors speak to and ask questions of supervisors and managers during audits rather than staff. Average annual salary and average

hourly rate of the Division of Accounting's management as of December 15, 2023, is \$80,109.60 and \$38.51, respectively. The fringe benefit cost as calculated on the FN Worksheet would be \$4,478. Therefore, total average cost to their division would be \$16,031 per audit, which must be completed at least every four years but could be more often.

Some supply costs (paper, printer toner, etc.) may also result from producing copies of requested documents.

Officials from the **Office of Administration (OA) - Facilities Management Design and Construction (FMDC)** stated this legislation would require the State Auditor's office to conduct a performance audit of every Department/Division for the state of Missouri every four years.

FMDC completed such an audit in 2015 with the findings report posted in 2016. FMDC estimates a cost of \$32,428 to provide for the implementation of the changes in this proposal based on the audit conducted in 2015.

(The estimate for this proposal is based on the high end of the approximate number of hours it took to compile the data requested for that audit from various areas within the Division over the months of July, August, September, October and November 2015.)

At this time, it is believed that the additional staff time and resources can be absorbed by FMDC. However, if there are multiple pieces of legislation passed where FMDC has responded that the costs can be absorbed, FMDC would need to reevaluate to see if additional staff and associated expenses would then be required.

Officials from the **Office of Administration – Information Technology (ITSD)** stated ITSD does not have hours tracked for previous audits performed by the State Auditor's Office so will base response on the assumption of 100 hours of staff time consumed during each unit's audit.

OA ITSD has 7 significant units – Business System Developer, Office of Cyber Security, State Data Center, Client Engagement Services, Network and Telecommunications, Enterprise Project Management and Fiscal & Administrative Services. This would amount to an average of 700 hours per audit. ITSD has a dedicated risk management and audit team that generally works with mid-management during audits rather than directly with staff in each unit. Average annual salary and average hourly rate of the ITSD's mid-management as of December 1, 2023, were \$64,197.96 and \$30.86, respectively. The fringe benefit cost is calculated at \$23,927 annually and \$11.50 per hour. Therefore, total average cost to their division would be \$30,398.87 per audit, which must be completed at least every four years but could be more often.

Officials from the **Office of Administration – General Services** state this legislation requires the state auditor to ensure a performance audit is conducted “for economy and efficiency” on several state offices, including the Office of Administration, at least once every four years. The exact nature of these audits is not detailed in the legislation; therefore, anticipated costs are

estimated.

General Services assumes an audit conducted by the auditor's office under this legislation would take approximately 173 hours of OA/General Services staff time for each General Services program. This estimate is based on an audit of a General Services program conducted by the Auditor's office which was concluded in 2017. The average hourly rate for General Services' employees likely to devote time to a performance audit is \$21.75 per hour based on an average of \$45,230.34 annually. General Services has 11 programs; therefore, this would result in a cost of \$3,762.75 per program or \$41,390.25 every four years as required by this legislation. The costs would be increased if the auditor conducts these audits more frequently.

In summary, OA assumes a cost of \$72,080 (\$25,650 (Purchasing) + \$16,031 (Accounting) + \$0 (FMDC) + \$30,399 (ITSD)) to the General Revenue Fund every four years to provide for the implementation of the changes in this proposal.

Officials from the **Department of Commerce and Insurance** state that the costs of this bill to department funds are unknown and are contingent on the number of audits performed on which department division, board, etc. Should the costs be more than anticipated, the department would request an increase of FTE and/or appropriations as appropriate through the budget process.

Officials from the **Department of Economic Development** stated that the costs of this bill are unknown to the Department at this time. If the cost cannot be absorbed with existing funds, DED will request additional funds through the normal budget process.

Officials from the **Department of Elementary and Secondary Education** believes there will be an impact; however, that impact is unknown without finalized, solicited bids. Impact could be: unknown, greater than \$100,000.

Officials from the **Department of Higher Education and Workforce Development (DHEWD)** state this legislation in section 34.900 requires performance audits of each state department every four years. DHEWD assumes this would require a performance review of each program area. DHEWD groups its programs into 11 areas for review based upon its annual budget submission. The scope of a performance audit varies, but usually includes an assessment of effectiveness, efficiency, and compliance with legal requirements. In order to determine efficiency, it is assumed a financial audit is part of the performance audit.

If it is the sponsor's intent to have each department determine its own scope of a performance audit and then bid it through the Office of Administration, the cost would vary significantly by department. Given the DHEWD has the following program areas, it is estimated the cost per program area would be at least \$50,000. The DHEWD budget currently has the following 11 program areas:

- Department Administration;
- MoExcels (Just under 20 projects annually);

- Financial Assistance - (Includes multiple grant programs like A+ Schools, Access Missouri, Fast Track and Bright Flight);
- Workforce Development Programs (Includes a variety of state and federally funded programs);
- Higher Education Initiatives (Several programs funded here);
- Community Colleges (Each Community College could be reviewed separately);
- State Technical College;
- Four-year public Universities (Each four-year university could be reviewed separately);
- University of Missouri related programs (Includes a variety of programs from State Historical Society to Missouri Telehealth, etc);
- Capital Improvement Programs

Each of these 10 areas of the Higher Education budget could be further broken down into specific sub-program areas. For example, the University of Missouri Programs include funding for areas such as the State Historical Society and Missouri Telehealth. Given a performance audit would require a program level review in order to "compare what an agency is currently doing against what's required by law and recommended by leading practices to look for improved outcomes that could include money saving methods or better processes for service delivery," it would be fair to estimate these audits would require a more significant level of work and understanding than a regular fiscal audit. At this time, DHEWD estimates a department-wide performance audit every four years would cost \$500,000 to \$2 million (10 program areas costing between \$50,000 and \$200,000 each). This cost would be incurred every four years as it is OA's regular business model to charge back agencies for services provided. DHEWD assumes it would begin in FY 2025 and would not occur again until FY 2029.

Officials from the **Department of Mental Health (DMH)** assume this bill would require an independent auditor to audit the economy and efficiency of each state department among other sections of Missouri state government. The bill would require that these audits be conducted at least once every four years by an independent auditor.

As a state department, DMH would be affected by this legislation. Currently, the state auditor conducts an extensive review of the Department every year. In the absence of more descriptive information of "performance audits for economy and efficiency" called for in this bill, it is assumed that the scope of the review will be similar.

The Department currently expends \$130,000 to \$150,000 for the annual audit. It is, therefore projected that the performance audit will cost a similar amount. If DMH is required to pay for the additional audit required by this legislation, the projected fiscal impact of this legislation is estimated at \$150,000 and would occur every 4 years.

Officials from the **Department of Natural Resources (DNR)** note section 34.700 requires a performance audit to be performed on the Department of Natural Resources at least once every four years. The Department presumes that the scope would be limited, since the variety of responsibilities is too broad for one single audit scope.

Based on a review of charges paid by the Department to the State Auditor's Office, the average cost for an SAO audit is about \$40,640 annually, but can go as high as \$83,623. Depending on the scope of the performance audit, the price of the audit would fluctuate. The Department would need to determine which funds would pay for the audit based upon the audit scope. The Department would need to coordinate the timing of the audit with the SAO and then potentially request additional appropriation authority.

This cycle would need to be repeated at least once every four years.

The cost is reported as general revenue because many fee funds are facing solvency issues, and the scope of the audit is unknown.

Officials from the **Department of Corrections** assumes this legislation requires an audit of all state departments every four years.

The proposed legislation states that a performance audit will be conducted every 4 years to evaluate the economy and efficiency of an agency's operation. The legislation goes on to state that the Office of Administration shall solicit bids and select an independent auditor to perform these audits.

The legislation does not indicate if the state agency would be responsible for the cost of the independent audit. The department is a large agency that is spread across the state, which could lead to additional charges and time needed to complete the audit.

Therefore, the Department of Corrections assumes an unknown cost if the State Auditor's Office charges departments for these audits.

Officials from the **Department of Labor and Industrial Relations (DOLIR)** assume under 34.900.1 a performance audit for economy and efficiency would be conducted every 4 years. 34.900.2 states the Office of Administration shall solicit bids and select an independent auditor as provided by the chapter. The audit currently performed by the State Auditor's Office (SAO) would not meet the requirements under this statute and an additional audit would need to be performed. It is unknown as to what the cost would be for the independent audit as the actual cost would be determined by the scope set by the selected independent auditors, which is not defined by the statute and could impose an unknown amount of additional work to be performed and may not be absorbable by current staffing. As such the range of \$0 to \$250,000 is calculated based on an assumption that an audit may or may not occur that year to what is the assumed highest cost for an audit performed by the SAO, however the cost could exceed this amount as it is all within the parameters set by the audit and bid out by the Office of Administration.

Officials from the **Department of Revenue (DOR)** state this proposal would require a performance audit of DOR at least once every four years. The audit would be conducted by an independent auditor contracted out through a bid process. If the Department fails to participate in the audit, DOR could be subject to a declaratory judgement and injunctive relief. DOR would

be required to provide their own legal services and would not be entitled to use the Attorney General's staff.

DOR is under strict confidentiality laws regarding tax returns from both state statute (Section 32.057) and federal statutes. Additionally, in Section 32.056, DOR is restricted in what DOR can share regarding motor vehicle and/or driver license records. It is unknown if DOR's current confidentiality laws will allow them to accommodate this independent auditor. If DOR's confidentiality issues are not resolved, DOR could be found not in compliance which could result in an unknown negative impact that could be significant.

Additionally, this proposal is not clear on who is to pay for the audit only that OA will solicit the bids. Should DOR be responsible for paying for this audit every four years the cost could be significant. Since this is a performance audit for economy and efficiencies, it is unclear how long it would take the auditors to perform the audit, and what expenses would be incurred. DOR is unable to determine the cost of each audit.

This proposal requires that once the audit is complete, the results are required to be posted on DOR's website. DOR notes the posting of the audit results can be done with existing resources.

Officials from the **Department of Public Safety - State Emergency Management Agency** state that based on previous financial audits conducted by the state auditor's office, the average is over \$110,000 per audit. If audits of the entire agency were to occur in this manner, the cost would be multiplied 4 to 5 times. There are no state appropriated funds provided to cover this cost. The cost would have to come from the management and administrative funding provided with each grant. These management and administrative funds provided for each grant are intended to pay for the salaries of personnel (FTE, part time, contractual) who manage each grant, equipment and supplies necessary to manage and process each grant, any travel requirements associated with each grant, and any communication needs associated with each grant.

Officials from the **Office of the Governor** assume section 34.900 establishes the requirement that all state departments and agencies, including the Governor's Office, are to have a performance audit for economy and efficiency conducted every four years by an independent private auditor. Failure to conduct the audit will result in a lawsuit brought by the Attorney General. Nothing in Chapter 26, RSMo (Governor's Office), states requirements for the frequency of any kind of audit or requirements for performance audits. Section 29.200, RSMo, grants discretion of audits to the State Auditor or at the request of the Governor, but has no frequency requirements for these audits to be conducted. If these audit requirements result in a greater frequency of audits to be performed for the Governor's Office, there may be added cost to the Governor's Office as a result of this measure. The amount of this cost is unclear without the bidding process being conducted as established under subsection 2 of this section.

Officials from the **Missouri National Guard** state without understanding the full breadth and depth of what is meant by "performance audit", MONG finds it difficult to provide a precise fiscal impact. MONG will use the state's fiscal audit as a comparison to estimate impact.

Currently, the Department expends \$75,000 to \$80,000 for an audit of 16 federal programs. It is assumed that the performance audit would include all MONG programs, which would increase the number of programs audited to 25, which would increase their estimated cost to at least \$117,188 to \$125,000. Adding in additional staff time that would be needed to gather and assess information, the estimate could increase to \$188,000 per audit.

Officials from the **Joint Committee on Public Employee Retirement** assume this bill may have a direct fiscal impact to the Joint Committee on Public Employee Retirement but will not affect retirement plan benefits as defined in section 105.660(9).

Oversight assumes there will only be an impact to Oversight Division should they be required to pay for the Audit and additional appropriation would need to be requested

Officials from the **Missouri Consolidated Health Care Plan (MCHCP)** state it is unclear if MCHCP would be considered a state agency under this proposed legislation; however, if MCHCP were to be required to do a performance audit every four years, the cost would be \$100,000 to \$300,000 every four years.

Officials from the **Department of Health and Senior Services**, the **Department of Public Safety (Capitol Police, Alcohol & Tobacco Control, Fire Safety, Gaming Commission, Missouri Highway Patrol)**, the **Missouri Lottery Commission**, the **Missouri Department of Conservation**, the **Missouri Ethics Commission**, the **Missouri Department of Transportation**, the **Missouri House of Representatives**, the **Office of Administration (Administrative Hearing Commission and Budget and Planning)**, the **Office of the State Courts Administrator**, the **Missouri Senate**, the **Legislative Research**, the **Office of the State Public Defender**, the **Office of the State Treasurer**, the **Office of the State Courts Administrator** and the **State Tax Commission** each assume the proposal will have no fiscal impact on their respective organizations for this proposal.

Oversight notes that the above mentioned agencies have stated the proposal would not have a direct fiscal impact on their organization. Oversight does not have any information to the contrary. Therefore, Oversight will reflect a zero impact on the fiscal note for these agencies.

Officials from the **Department of Public Safety – Directors Office** and the **Missouri Veterans Commission**, the **Missouri Department of Agriculture** and the **Department of Social Services** defer to the Office of Administration for the potential fiscal impact of this proposal.

Rule Promulgation

Officials from the **Joint Committee on Administrative Rules** assume this proposal is not anticipated to cause a fiscal impact beyond its current appropriation.

Officials from the **Office of the Secretary of State** notes many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to

implement the act. The Secretary of State's office is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to Secretary of State's office for Administrative Rules is less than \$5,000. The Secretary of State's office recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, they also recognize that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what SOS office can sustain with SO core budget. Therefore, they reserve the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

Oversight assumes this legislation requires the Office of Administration to solicit bids and select an independent auditor to conduct (at least once every four years) a performance audit for economy and efficiency on each state department, the legislature and the judiciary. Oversight assumes the Office of Administration would consult with and have prior written approval of the Office of the State Auditor per Section 29.235.3.

Oversight assumes the Office of Administration will have cost to contract with an independent auditor as estimated by the SAO (roughly \$2,400,000 per year). However, depending upon the scope of the audit (i.e. potentially auditing each of the circuit courts and/or the numerous programs within each of the departments), Oversight assumes the number and cost of the audits could greatly exceed the estimate provided by the SAO.

Oversight assumes all state departments, the legislature, the judiciary and departments and offices under the executive branch will be billed by either the Office of Administration - Division of Purchasing for the independent auditor contract.

For fiscal note purposes, **Oversight** will assume (based on the operating budget) 34% of the cost of the audits (assumed to be \$2.4 million) will come from the General Revenue Fund, 33% will come from Federal Funds and 33% will come from Other State Funds.

General Revenue Fund: \$816,000
Federal Funds: \$792,000
Other State Funds: \$792,000

<u>FISCAL IMPACT – State Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027
GENERAL REVENUE FUND			
<u>Cost - OA (based upon SAO estimate) - Potential cost to conduct performance audits OR Independent Auditor Contract Cost</u>	<u>(Could greatly exceed \$816,000)</u>	<u>(Could greatly exceed \$816,000)</u>	<u>(Could greatly exceed \$816,000)</u>
ESTIMATED NET EFFECT TO THE GENERAL REVENUE FUND	<u>(Could greatly exceed \$816,000)</u>	<u>(Could greatly exceed \$816,000)</u>	<u>(Could greatly exceed \$816,000)</u>
FEDERAL FUNDS			
<u>Cost - Performance Audit Contract Cost</u>	<u>(Could greatly exceed \$792,000)</u>	<u>(Could greatly exceed \$792,000))</u>	<u>(Could greatly exceed \$792,000))</u>
ESTIMATED NET EFFECT TO FEDERAL FUNDS	<u>(Could greatly exceed \$792,000)</u>	<u>(Could greatly exceed \$792,000))</u>	<u>(Could greatly exceed \$792,000))</u>
OTHER STATE FUNDS			
<u>Cost - Performance Audit Contract Cost</u>	<u>(Could greatly exceed \$792,000)</u>	<u>(Could greatly exceed \$792,000))</u>	<u>(Could greatly exceed \$792,000))</u>
ESTIMATED NET EFFECT TO OTHER STATE FUNDS	<u>(Could greatly exceed \$792,000)</u>	<u>(Could greatly exceed \$792,000))</u>	<u>(Could greatly exceed \$792,000))</u>

<u>FISCAL IMPACT –</u> <u>Local Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT – Small Business

Small business auditors could be impacted by this proposal if they are awarded some of the work auditing the numerous state programs.

FISCAL DESCRIPTION

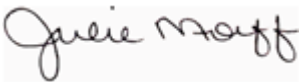
This bill requires performance audits, to be conducted every four years, on each of the state departments, the Legislature, the Judiciary, and departments and offices under the Executive branch, including but not limited to, the Office of Administration, the Governor, Lieutenant Governor, Attorney General, Secretary of State, State Auditor, and State Treasurer. The Office of Administration must solicit bids and select an independent auditor.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

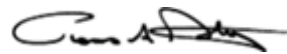
SOURCES OF INFORMATION

- Department of Commerce and Insurance
- Department of Economic Development
- Department of Elementary and Secondary Education
- Department of Higher Education and Workforce Development
- Department of Health and Senior Services
- Department of Mental Health
- Department of Natural Resources
- Department of Corrections
- Department of Labor and Industrial Relations
- Department of Revenue
- Department of Public Safety
 - Office of the Director
 - Division of Alcohol and Tobacco Control
 - Capitol Police
 - Fire Safety
 - Missouri Gaming Commission
 - Missouri Highway Patrol
 - Missouri National Guard
 - State Emergency Management Agency
 - Missouri Veterans Commission
- Department of Social Services

Office of the Governor
Joint Committee on Public Employee Retirement
Joint Committee on Administrative Rules
Missouri Lottery Commission
Legislative Research
Oversight Division
Local Government Employees Retirement System
Missouri Consolidated Health Care Plan
Missouri Department of Agriculture
Missouri Department of Conservation
Missouri Ethics Commission
Missouri House of Representatives
Missouri Department of Transportation
Missouri State Employee's Retirement System
MoDOT & Patrol Employees' Retirement System
Missouri Office of Prosecution Services
Office of Administration
 Administrative Hearing Commission
 Budget and Planning
Facilities Management, Design and Construction
Office of the State Courts Administrator
Office of the State Auditor
Missouri Senate
Office of the Secretary of State
Office of the State Public Defender
Office of the State Treasurer
Public Schools and Education Employee Retirement Systems
State Tax Commission



Julie Morff
Director
February 15, 2024



Ross Strobe
Assistant Director
February 15, 2024