



Thomas A. Schweich

Missouri State Auditor

Office of Lieutenant Governor



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Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Office of Lieutenant Governor

Recusal	To avoid any appearance of a conflict of interest, the State Auditor has recused himself from all reports pertaining to the Office of Lieutenant Governor. Instead, the Deputy State Auditor oversaw the procedures performed by the State Auditor's professional audit staff in the completion of this audit.
Missouri Waste Report	<p>The Lieutenant Governor's office is in the process of creating a website, Missouri Waste Report, for the public to report suspected misuse of public funds. However, except for concerns related to specific duties provided by state law, the Lieutenant Governor lacks the statutory authority to investigate public concerns regarding the suspected misuse of taxpayer monies or to create a website or telephone hotline for that purpose. Because neither state law nor Governor Executive Orders authorize the Lieutenant Governor to address misuse of public funds, the Lieutenant Governor lacks the legal authority to access information and persons necessary to thoroughly investigate such misuse and to keep allegations, including the identity of persons reporting concerns, confidential and exempt from the Sunshine Law.</p> <p>Moreover, because state law already provides other elected officials and agencies, such as the State Auditor, the Attorney General, the Department of Social Services, and the Department of Labor and Industrial Relations, Division of Workers' Compensation, with authority to investigate fraud and misuse of public funds, the Lieutenant Governor's Missouri Waste Report may be a duplication of effort and a waste of state resources. The General Assembly increased the Lieutenant Governor's fiscal year 2014 personnel service appropriation by \$38,000 to support the website; through July 2013, the office had spent \$2,700 and the Lieutenant Governor's campaign committee paid \$1,189 for the website.</p>
Office Controls, Policies, and Procedures	The office provided pay raises to employees that were not provided to other state employees. In addition to the 2 percent cost of living adjustment in July 2012 given to all state employees earning less than \$70,000 per year, certain Lieutenant Governor staff received raises in September 2010, March 2011, and January 2012, representing a total annual increase in staff salaries of \$44,953 (13 percent). The Lieutenant Governor's Director of Administration and Director of Communications have the ability to both enter and approve expenditures in the state computerized accounting system without review or approval by another person, and employees did not receive appraisals during the 3 years ending June 30, 2013.
Lieutenant Governor Reimbursement	The Office of the State Auditor issued Report No. 2011-31, <i>Lieutenant Governor Reimbursement</i> , which communicated the results of our review of the Lieutenant Governor's calculation and reimbursement to the state of all in-state lodging costs.

We determined the \$52,030 reimbursement amount was correct based upon the assumptions and methodology used by the Lieutenant Governor, but indicated the Lieutenant Governor should consider making additional reimbursements due to (1) coding errors, (2) lodging expenses paid to the Lieutenant Governor by other state agencies, and (3) meal costs totaling \$10,893. On July 8, 2011, the Lieutenant Governor reimbursed the state \$1,888 related to coding errors and reimbursements paid by other state agencies. The Lieutenant Governor did not reimburse meal costs and assumed that any potentially questionable meals would be more than offset by the excessive reimbursement of in-state lodging, and our findings did not dispute this assumption.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Office of Lieutenant Governor

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THOMAS A. SCHWEICH

Missouri State Auditor

Honorable Peter Kinder, Lieutenant Governor
Jefferson City, Missouri

To avoid the appearance of a conflict of interest, the State Auditor has recused himself from participation in this audit and has directed the Deputy State Auditor to oversee procedures performed by the State Auditor's professional audit staff. We have audited certain operations of the Office of Lieutenant Governor, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2013, 2012, and 2011. The objectives of our audit were to:

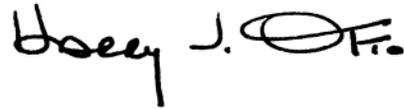
1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.
4. Evaluate the extent to which recommendations included in our prior audit report were implemented.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office; inspection of capital assets; analysis of comparative data obtained from external and/or internal sources; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

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

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

For the areas audited, we identified (1) a deficiency in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. In addition, the prior recommendations were implemented or partially implemented. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Lieutenant Governor.

A handwritten signature in black ink that reads "Harry J. Otto". The signature is written in a cursive style with a large, stylized "H" and "O".

Harry J. Otto, CPA
Deputy State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	John Luetkemeyer, CPA
Audit Manager:	Toni M. Crabtree, CPA
In-Charge Auditor:	Denise Huddleston, MBA
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Office of Lieutenant Governor Management Advisory Report State Auditor's Findings

1. Missouri Waste Report

The Lieutenant Governor lacks the statutory authority to create a website and telephone hotline for the public to report suspected misuse of taxpayer monies, or for his office to investigate allegations of misuse.

The office is in the process of establishing a website, Missouri Waste Report, for the public to report suspected misuse of public funds. For the year ending June 30, 2014, the General Assembly approved increasing the Lieutenant Governor's personnel service appropriation by approximately \$38,000 to support the website. Through July 2013, the office has spent approximately \$2,700 for the creation of the website. In addition, the Lieutenant Governor's campaign committee paid \$1,189 for initial set up costs related to the website.

Statutory authority

Except for concerns related to the specific duties provided by state law, the Lieutenant Governor lacks the statutory authority to investigate public concerns regarding suspected misuse of taxpayer monies.

The Missouri Constitution provides that the Lieutenant Governor is the ex officio president of the senate. In addition, " . . . on the death, conviction, impeachment, or resignation, of the governor, the lieutenant governor shall act as governor" The Lieutenant Governor may also act as Governor when the Governor is absent from the state or has other disabilities. Various sections of state law and Governor Executive Orders (EO), provide that the Lieutenant Governor be a member of specific boards and commissions such as the Missouri Tourism Commission, Missouri Development Finance Board, Personal Independence Commission, Missouri Housing Development Commission, Board of Public Buildings, Board of Fund Commissioners, Second State Capital Commission, Alzheimer's State Plan Task Force, and Senior Advocate for Missouri.

Because neither state law nor EOs provide the Lieutenant Governor the authority to address misuse of public funds (other than concerns related to specific duties provided by state law), the Lieutenant Governor lacks the legal authority to access information and persons to properly investigate concerns received. In addition, no statutory authority exists related to keeping the allegations received, including the identity of persons reporting the allegations, confidential and not subject to Chapter 610, RSMo (Sunshine Law).

Duplication of effort

State law provides various other state elected officials and agencies with the authority to investigate fraud and misuse of public monies. For example:

- Chapter 29, RSMo, explicitly provides the State Auditor's office with the responsibility for receiving and investigating reports of allegations of improper governmental activities, such as misappropriation, mismanagement, waste of resources, fraud, and violations of state and



Office of Lieutenant Governor
Management Advisory Report - State Auditor's Finding

federal laws, rules, or regulations and adopting policies and procedures for the investigation or referral of such allegations. In addition, individuals who report improper governmental activities may choose to remain anonymous, unless the individual consents to having his/her identity disclosed. Audit staff may not reveal any information secured in the course of any audit to anyone except the State Auditor. Violation of this duty is a felony.

- Chapter 191, RSMo, provides the Office of Attorney General, Medicaid Fraud Control Unit, the statutory authority to investigate and prosecute health care providers that defraud the Medicaid program. The unit may also review complaints of abuse or neglect of nursing home residents and misappropriations of residents' private funds in these facilities. An employee who initiates, assists in, or participates in a proceeding or court action is provided whistleblower protection.
- Chapter 208, RSMo, provides the Department of Social Services the statutory authority to investigate abuse, fraud, and waste committed by public assistance recipients and health care providers related to the Medicaid program. Reports to the department regarding these issues are confidential. Investigations may be referred to appropriate law enforcement agencies.
- Chapter 287, RSMo, provides the Department of Labor and Industrial Relations, Division of Workers' Compensation the statutory authority to investigate fraud related to workers' compensation claims and noncompliance with workers' compensation laws. Reports to the department regarding these issues are confidential. These cases are referred to the Office of Attorney General for prosecution.

These state agencies typically have a toll-free phone number, as well as mail and email addresses where the public can lodge concerns regarding the fraud, abuse, and misuse of public funds. Some agencies also have an on-line complaint form for public concerns.

As a result, it appears the Lieutenant Governor's website will duplicate the efforts/responsibilities of these agencies, and may represent a waste of state resources.

Recommendation

The Lieutenant Governor discuss the concerns noted with the General Assembly and decide how to proceed. If the Lieutenant Governor decides the establishment of a fraud website and hotline number does not represent a duplication of effort, he should obtain specific statutory authority to receive and investigate public concerns regarding suspected misuse of taxpayer monies, and the authority to keep such allegations confidential.



Auditee's Response

Historically, the functions of the Office of Lieutenant (Lt.) Governor have been tailored to fit the personalities, interests and goals of the office holder. The current Lt. Governor introduced programs like the Senior Service Award, the Veterans Service Award, and the non-official role of advocate for veterans' interests absent statutory authority or Executive Order to do so. Previously, Lt. Governors have used their office for a variety of purposes absent specific authority. For instance Lt. Governor Wilson used the office to serve as the ombudsman to all Missouri's citizens. (Auditor's Report, 3/2/2001)

The Office of Lt. Governor has statutory authority to serve as Missouri's "official senior advocate." (Section 660.620, RSMo) In that role, the Office serves as a clearinghouse for all senior-related issues and coordinates with the state's long-term care ombudsman. In this duty, the Office has the power to ". . . conduct a suitable investigation into any actions complained of . . ." within the scope of authority of the senior citizen advocate and relevant to Missouri's senior community, including reports of wasteful abuse of taxpayer dollars detrimental to the health and well-being of Missouri's seniors.

The Lt. Governor serves as an advisor and ex officio member of several Missouri boards and commissions, many of which vote to allocate millions of taxpayer dollars for various purposes. (Sections 8.003, 33.300, 100.265, 178.695, 191.115, 208.533, 215.020, 288.330, 311.620, 620.455, and 620.586, RSMo) The Lt. Governor has an interest by virtue of his position on these boards to ensure taxpayer dollars are spent prudently.

There exists precedent in the Office of Lt. Governor to implement programs and initiatives absent statutory or executive authority. As the state's official senior advocate, the Lt. Governor has statutory power to investigate claims made to the office relating to senior issues. This would include allegations of waste, fraud and abuse of taxpayer dollars detrimental to our already vulnerable senior citizens. The Lt. Governor votes to allocate millions in taxpayer dollars by nature of his placement on an array of boards and commissions, and it is well within his interest to make sure those dollars are spent wisely.

The Lt. Governor will seek legislation to keep reports of waste and abuse confidential within Chapter 610, RSMo (Sunshine Law) to ensure honest and open reports.

2. Office Controls, Policies, and Procedures

Certain staff received pay raises at a time when other state employees were not receiving pay increases. In addition, current office practice does not prevent users from initiating and approving transactions in the state accounting system, and the office does not prepare performance appraisals.



Office of Lieutenant Governor
Management Advisory Report - State Auditor's Finding

For the 3 years ending June, 30, 2013, office expenditures totaled approximately \$1.2 million.

2.1 Salary increases

The office provided pay raises to employees that were not provided to other state employees.

In addition to a 2 percent cost of living adjustment in July 2012 (an increase that was provided to state employees paid less than \$70,000 per year), certain Lieutenant Governor staff received raises in January 2012, March 2011, and September 2010. These raises represented an annual increase in staff salaries totaling \$44,953, or a 13 percent increase to employees.

Given the recent state budget constraints and that other state employees have generally not received such pay increases, the office should re-evaluate the reasonableness and necessity for these salary increases.

2.2 Transaction approvals

The Lieutenant Governor's Director of Administration and Director of Communications have the ability to both enter and approve expenditure transactions in SAM II, without review or additional approval from another party.

According to office management, the Director of Administration usually enters expenditure transactions and the Director of Communications approves the transactions in SAM II. In addition, although the Director of Communications indicated that he approves expenditures before the expenditures are entered in SAM II, he does not document his approval on invoices or other supporting documentation.

By allowing users to enter and approve transactions, there is an increased risk that inappropriate or unauthorized transactions may be processed. Documented approval of expenditures also helps ensure expenditures are properly reviewed and approved.

2.3 Performance appraisals

The office does not require performance appraisals be prepared for employees. Employees did not receive appraisals during the 3 years ending June 30, 2013.

The Office Policies and Procedures Manual provides that the Chief of Staff may prepare a written performance review of staff once every 12 months, on or before July 1, each year.

Performance appraisals are needed to adequately evaluate employee performance and provide documented feedback to employees. Performance appraisals also assist in personnel decisions.



Office of Lieutenant Governor
Management Advisory Report - State Auditor's Finding

Recommendations

The Office of Lieutenant Governor:

- 2.1 Discontinue providing pay increases over and above those provided to other state employees in the future.
- 2.2 Ensure SAM II users do not have the ability to both enter and approve transactions. In addition, the review and approval of supporting documentation for expenditures should be documented.
- 2.3 Complete formal documented employee performance appraisals on an annual basis.

Auditee's Response

2.1 *Like the Governor, the Lt. Governor may ". . . within the limits of appropriations for such purpose . . . employ and fix the compensation of a secretary." (Section 26.020, RSMo) This gives the Lt. Governor discretion to set compensation of employees as he sees fit so long as the office does not exceed its appropriation limits. The Lt. Governor has never exceeded his appropriation. In fact, the Lt. Governor has returned unspent taxpayer dollars to General Revenue each fiscal year reviewed by the Auditor, totaling \$98,886. Further, an analysis of compensation paid to employees similarly situated in other statewide offices shows the Lt. Governor routinely keeps salaries lower than his statewide counterparts. This was also noted and applauded by the Senate Appropriations Chairman Kurt Schaefer during a February 28, 2013 hearing of the Office of Lt. governor FY14 Budget.*

2.2 *The Office of Lt. Governor exhibited fiscal responsibility and sound control at each test conducted by the Auditor. The Auditor reviewed expenditures for three years totaling \$1.2 million and the Auditor did not find one instance of an undocumented, unauthorized expenditure. A 2010 audit conducted by the previous Auditor spanning FY08-FY10 totaled \$2.8 million in expenditures, and that Auditor did not find one instance of an undocumented, unauthorized expenditure.*

The Auditor made the Administrator aware she has the ability in SAM II to approve and enter expenditures. The Administrator did not have previous knowledge of this ability and thus the Administrator did not exercise this ability at any time in the previous three fiscal years. The Office has consulted with the Office of Administration (OA) to remedy the problem and the Administrator no longer has the ability to approve and enter expenditures per OA. Documentation is available upon request. This is considered implemented.



Office of Lieutenant Governor
Management Advisory Report - State Auditor's Finding

Even though Office procedures requires independent approval of expenditures, documentation by initialing expenditure approvals will be displayed on each paid bill moving forward. This is considered implemented.

- 2.3 *The Office Policies and Procedures Manual provides the Chief of Staff may prepare a written performance review of staff once every 12 months. This policy intentionally leaves the decision to prepare a written performance review at the discretion of the Chief of Staff. During the scope of the audit, the Office of Lt. Governor employed at the most five (5) full-time employees. This fosters an environment where the Chief of Staff can identify and address any and all issues arising from an employee's performance daily. Feedback is provided instantly. However, the Office will complete formal documented performance appraisals on an annual basis and modify the Office Policies and Procedures Manual to reflect the change.*

3. Lieutenant Governor Reimbursement

On July 6, 2011, the Office of State Auditor issued Report No. 2011-31, *Lieutenant Governor Reimbursement*. The report communicated the results of our review of the Lieutenant Governor's calculation and reimbursement of all in-state lodging costs previously paid to the Lieutenant Governor or on his behalf by the State of Missouri from January 2005 through April 2011.

We determined the reimbursement amount of \$52,030 was calculated correctly based on the assumptions and methodology used by the Lieutenant Governor. However, we also indicated the Lieutenant Governor should consider making additional reimbursements due to (1) coding errors made by his office within the state accounting system which netted to \$1,472, (2) lodging expenses totaling \$416 paid to the Lieutenant Governor by other state agencies, and (3) not considering meal costs totaling \$10,893 when calculating the reimbursement.

On July 8, 2011, the Lieutenant Governor reimbursed the state \$1,888 related to coding errors and reimbursements paid by other state agencies. The Lieutenant Governor did not reimburse meal costs and assumed that any possible reimbursement calculation of potentially questionable meals would more than be offset by the excessive reimbursement of in-state lodging. The findings of our review did not dispute this assumption.

Auditee's Response

The Auditor does not dispute the Lt. Governor's assumption that his reimbursement of in-state lodging offsets any potential "meal reimbursement." This matter is considered closed.

Office of Lieutenant Governor

Follow-up on Prior Audit Findings

This section reports the auditor's follow-up on action taken by the Office of Lieutenant Governor on findings in the Management Advisory Report (MAR) of our prior audit report issued for the years ended June 30, 2010, 2009, and 2008.

Accounting Controls, Records, and Procedures

- 1.1 There were numerous mathematical errors and inconsistencies in the leave and compensatory time records and timesheets. These error/inconsistencies were not detected because the information recorded was not verified when timesheets were approved.
- 1.2 There was no independent approval of purchase transactions in SAM II. The Director of Administration both entered and approved all purchase transactions in SAM II.

Recommendations

The Office of Lieutenant Governor:

- 1.1 Periodically reconcile leave slips to timesheets, and timesheet leave balances to SAM II.
- 1.2 Require an independent approval of the expenditure transactions in SAM II.

Status

- 1.1 Implemented.
- 1.2 Partially implemented. See MAR finding number 2.

Office of Lieutenant Governor

Organization and Statistical Information

The lieutenant governor is required to meet the same qualifications as the governor. The lieutenant governor is elected for a four-year term.

Under the constitution, the lieutenant governor serves as the ex officio president of the Missouri Senate. In addition, upon the governor's death, conviction, impeachment, resignation, absence from the state or other disabilities, the lieutenant governor shall act as governor.

By law, the lieutenant governor is a member of the Board of Public Buildings, the Board of Fund Commissioners, the Missouri Development Finance Board, the Missouri Housing Development Commission, the Missouri Tourism Commission, and the Second State Capitol Commission. The lieutenant governor is an advisor to the Department of Elementary and Secondary Education on early childhood education and the Parents-as-Teachers program.

The lieutenant governor also serves as the official Senior Advocate for Missouri. The office investigates problems and issues on behalf of senior citizens, and works with the Department of Health and Senior Services to ensure the safety and well-being of Missouri's senior citizens.

In addition, the lieutenant governor promotes the Missouri Military Family Relief Fund, is chair of the Alzheimer's State Plan Task Force, and coordinates/manages the Missouri Mentor Initiative. Other boards and commissions on which the lieutenant governor serves include: the Missouri Community Service Commission, the Personal Independence Commission (co-chair), and the Special Health, Psychological, and Social Needs of Minority Older Individuals Commission.

On January 10, 2005, Peter Kinder was inaugurated as the forty-sixth Lieutenant Governor of the State of Missouri. His third term expires in January 2017.

At June 30, 2013, the office employed four full-time employees.

Appendix A-1

Office of Lieutenant Governor
 Statement of Appropriations and Expenditures
 Year Ended June 30, 2013

	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND			
Personal Service	\$ 360,013	359,023	990
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	35,157	34,106	1,051
Expense and Equipment	52,552	25,091	27,461
Total General Revenue Fund	<u>\$ 447,722</u>	<u>418,220</u>	<u>29,502</u>

The lapsed balances include the following withholdings made at the Governor's request:

	Year Ended June 30, 2013
General Revenue Fund	
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	<u>\$ 1,051</u>

Appendix A-2

Office of Lieutenant Governor
 Statement of Appropriations and Expenditures
 Year Ended June 30, 2012

	<u>Appropriation Authority</u>	<u>Expenditures</u>	<u>Lapsed Balances</u>
GENERAL REVENUE FUND			
Personal Service	\$ 362,812	360,076	2,736
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	35,250	34,192	1,058
Expense and Equipment	44,745	16,857	27,888
Total General Revenue Fund	<u>\$ 442,807</u>	<u>411,125</u>	<u>31,682</u>

The lapsed balances include the following withholdings made at the Governor's request:

	<u>Year Ended June 30, 2012</u>
General Revenue Fund	
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	<u>\$ 1,058</u>

Appendix A-3

Office of Lieutenant Governor
 Statement of Appropriations and Expenditures
 Year Ended June 30, 2011

	<u>Appropriation Authority</u>	<u>Expenditures</u>	<u>Lapsed Balances</u>
GENERAL REVENUE FUND			
Personal Service	\$ 356,042	352,670	3,372
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	33,669	33,668	1
Expense and Equipment	<u>59,745</u>	<u>23,305</u>	<u>36,440</u>
Total General Revenue Fund	<u>\$ 449,456</u>	<u>409,643</u>	<u>39,813</u>

Appendix B

Office of Lieutenant Governor
 Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2013	2012	2011	2010	2009
Lieutenant Governor's office:					
Salaries and wages	\$ 359,023	360,076	352,670	363,498	368,035
Travel, in-state	1,209	1,224	3,457	14,238	25,603
Travel, out-of-state	959	0	1,388	1,163	335
Supplies	5,961	2,020	6,641	9,758	6,836
Professional development	2,700	1,000	425	4,146	2,268
Communication services and supplies	9,859	5,337	5,818	7,834	9,621
Services:					
Professional	3,142	4,080	1,842	2,330	6,203
Maintenance and repair	0	45	822	2,055	1,913
Office equipment	0	108	0	0	0
Building lease payments	34,106	34,192	33,668	34,966	36,325
Equipment rental and leases	108	100	100	98	90
Agency provided food	1,153	2,759	1,057	207	257
Miscellaneous expenses	0	184	1,755	266	197
Total office expenditures	<u>418,220</u>	<u>411,125</u>	<u>409,643</u>	<u>440,559</u>	<u>457,683</u>
Veterans Remembrance Project:					
Communication services and supplies	0	0	0	2,638	1,210
Services:					
Professional	0	0	0	591,034	592,840
Maintenance and repair	0	0	0	3,957	2,783
Total project expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>597,629</u>	<u>596,833</u>
Total	\$ <u>418,220</u>	<u>411,125</u>	<u>409,643</u>	<u>1,038,188</u>	<u>1,054,516</u>

Appendix C

Office of Lieutenant Governor
Statement of Changes in General Capital Assets

	Furniture and Equipment	Motor Vehicles	Total
Balance, July 1, 2010	\$ 54,868	19,995	74,863
Additions	0	0	0
Dispositions	0	0	0
Balance, June 30, 2011	<u>54,868</u>	<u>19,995</u>	<u>74,863</u>
Additions	0	0	0
Dispositions	<u>(2,409)</u>	<u>(19,995)</u>	<u>(22,404)</u>
Balance, June 30, 2012	52,459	0	52,459
Additions	0	0	0
Dispositions	<u>(19,274)</u>	0	<u>(19,274)</u>
Balance, June 30, 2013	<u><u>\$ 33,185</u></u>	<u><u>0</u></u>	<u><u>33,185</u></u>