



# **STRATEGIC PLAN**

**Missouri State Auditor's Office**

***State Auditor Thomas A. Schweich***

*Updated April 2011*

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# Vision, Mission and Values

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## Vision

To review, investigate and assist state government and other political subdivisions to help ensure efficiency and accountability for the citizens of the State of Missouri.

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## Mission

To improve the efficiency and effectiveness of Missouri government and other political subdivisions by providing accurate and timely information in our audit reports designed to:

- \* Reduce waste and eliminate opportunities for fraud.
- \* Account for taxpayer dollars.
- \* Review and report the performance of programs, agencies and institutions.
- \* Recommend ways to improve operations, fiscal accountability and taxpayer services.
- \* Educate citizens and policymakers regarding the operation of their government.

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## Values

In pursuing our mission we value integrity, respect, accountability, reliability, and excellence. We succeed through the work of our excellent employees, who are leaders at every level of our organization. Our values reflect what we believe to be the most important qualities needed for our success.

# Duties of the State Auditor

## Duties of the State Auditor

Under various statutes and regulations of the state of Missouri, the State Auditor is responsible for auditing all state agencies, boards and commissions; the state court system; counties that do not elect a county auditor; and other political subdivisions, such as municipalities or school districts upon petition by the voters of those subdivisions. The Missouri State Auditor's Office (SAO) is the independent auditor for the citizens of the state. The SAO provides information about the operations of state and local governments to the public and government leaders. Our goal is to help improve the performance and accountability of state and local government by assessing fiscal and management controls, efficiency and effectiveness, and legal compliance. This information helps ensure the reliability of management and financial systems within the state. Our work is conducted in accordance with applicable professional standards.

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 ideas and the influence of personal opinions.

We play a crucial role by providing useful information to decision makers and helping Missouri change for the better. We assist legislators as they research issues and make laws that affect the citizens of Missouri. We support state agencies and counties with our knowledge and skills as they solve problems, address audit findings, and plan strategies for their future success. We support state agencies, counties, and citizens in several ways:

- \* Recommend cost-saving improvements to management.
- \* Maximize the value of our audit work by using the most effective methods for managing strategy, operations, and people.

Our work helps state agencies and local governments understand emerging issues that are broad in scope and cut across government entities. The SAO turns data and information into knowledge, which can then be used to make the best decisions for the citizens of Missouri.

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## Audits

We perform various types of audits such as:

State Government Audits: The State Auditor conducts audits of state agencies and departments, boards and commissions, statewide elected officials, the legislature, specific programs or issues, the state's financial statements, and federal awards expended by the state.

County Audits: The State Auditor conducts audits once every four years in counties that do not elect a county auditor.

Petition Audits: The State Auditor conducts audits of any political subdivision of the state, such as municipalities, school districts, water districts etc., upon petition by the voters of that political subdivision.

Court Audits: The State Auditor conducts audits of circuit and municipal courts.

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## Bond Registration

The State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri. This process ensures compliance with both state law and the conditions of the contracts under which the bonds will be issued.

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## Review of Property Tax Rate

State law requires the Missouri State Auditor to annually check all taxing jurisdictions throughout Missouri as to their compliance with the tax limitation provisions of Missouri's Hancock Amendment. Our report identifies whether or not a taxing jurisdiction has met its constitutional and statutory obligation to set an overall tax rate at a level approved by voters and within the bounds of limits set by Missouri's Constitution and the State Legislature.

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## Fiscal Notes

The Missouri State Auditor's Office is responsible for preparing a fiscal note and fiscal note summary for each initiative and joint resolution referred to a vote of the people. The fiscal note and fiscal note summary shall state the measure's estimated cost or savings, if any, to state and local governmental entities.

# Core Values

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## Core Values

### Integrity

Our core values provide the foundation for our work. In pursuing our mission, we value:

Integrity is the foundation of our credibility. To serve the citizens of the state, we provide non-partisan, non-ideological, and fair information. We set high standards for ourselves and our work, and we take personal responsibility for our actions. We follow the highest ethical and professional standards, and we remain independent in our work.

### Respect

We develop and maintain relationships based on trust, cooperation, collaboration, and open communication with state agencies, local governments, citizens, and our employees. We recognize that we may not always agree, but we express differences with respect.

### Accountability

To help government leaders oversee programs and operations, our multidisciplinary staff seeks to enhance the accuracy of information provided to increase the effectiveness, efficiency, and credibility of Missouri government.

### Reliability

We produce reports that are accurate, objective, useful, clear, and candid. We expect the results of our audit work to add value to the operations of state and local governments.

### Excellence

We achieve excellence through motivated and constantly improving employees upon whose knowledge, abilities and initiative we depend. In a rapidly changing world, we address the increasingly complex issues facing the state as a result of tight budgets, technological advances, a growing and changing state workforce and population, and the global challenges that affect our state. We sustain a work environment that supports learning, innovation, and change, all essential for achieving excellence in the 21st century.

# Contact Information

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**General Contact Information**

Hotline telephone number: (800) 347-8597  
E-mail address: [moaudit@auditor.mo.gov](mailto:moaudit@auditor.mo.gov)  
Website: <http://auditor.mo.gov>

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**Hotline Telephone Number**

(800) 347-8597

To help Missourians play a direct role in bringing about better and more efficient government, the State Auditor's Office welcomes questions and information from the public. We have a HOTLINE to encourage the public to share suggestions that will save the state money, prevent abuse, or prevent the waste of public funds.

The following situations could indicate a potential problem in state or local government:

- \*A pattern of not issuing receipts for cash payments.
- \*One person responsible for receipting, recording and depositing tax monies.
- \*Major purchases made without obtaining bids.
- \*Documentation unavailable or officials unwilling to provide documentation.
- \*General lack of an "open door" policy regarding government operations.
- \*Employee behavior inconsistent with what is expected of government employees.

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**Email Address**

You can e-mail any questions or concerns to us at [moaudit@auditor.mo.gov](mailto:moaudit@auditor.mo.gov)

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**Website**

You can access our website at <http://auditor.mo.gov>

Audit reports are available on the website. Audit reports are categorized to help you locate individual reports quickly and easily. The website allows you to view and print the audit reports. There is a "Citizens Summary" available for each audit.

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In addition, bonds registered with the office are posted on our website. The date of registration, political subdivision that issued the bond, and the bond amount are listed on the site. There is also a link to the individual bond registration report that contains additional information, such as the purpose of the bond and election results.

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## **Address, Fax and Telephone Listings**

Individuals may also contact the office by mail, fax, telephone, or in person.

### **Jefferson City:**

Missouri State Capitol  
Room 121  
Jefferson City, Missouri 65101  
Phone: (573) 751-4824  
Fax: (573) 751-6539

### **Jefferson City:**

Truman State Office Bldg.  
301 W. High Street, Suite 880  
P.O. Box 869  
Jefferson City, Missouri 65102  
Phone: (573) 751-4213  
Fax: (573) 751-7984

### **Kansas City:**

Fletcher Daniels State Office Bldg.  
615 East 13<sup>th</sup> Street, Suite 511  
Kansas City, Missouri 64106  
Phone: (816) 889-3590  
Fax: (816) 889-6200

### **St. Louis:**

Wainright State Office Bldg.  
111 North 7th Street, Room 401  
St. Louis, Missouri 63101  
Phone: (314) 340-7575  
Fax: (314) 340-7605

### **Springfield:**

Springfield State Office Complex  
149 Park Central Square, P.O. Box 467  
8th Floor, Suite 814  
Springfield, Missouri 65806  
Phone: (417) 895-6515  
Fax: (417) 895-6521