



---

---



---

---

# Claire McCaskill

## State Auditor

Elected November 5, 2002

Term expires January 2007

CLAIRE McCASKILL (Democrat), began her second term as Missouri's 34th State Auditor in 2003, by continuing to commission groundbreaking financial and performance audits of all state-funded institutions, state agencies and most counties. Many of the notable audits undertaken by the State Auditor's Office reviewed the effectiveness of child care programs, education funding, senior health initiatives, and efforts to meet state transportation needs. Since 1999, the State Auditor and her staff have released hundreds of useful audit reports to the public, lawmakers and government officials, which can be accessed at [www.auditor.state.mo.us](http://www.auditor.state.mo.us)

A state audit of Missouri's foster care system pointed out the need for better management in order to ensure children are safe. McCaskill's audit of child support collections found that at one time the state had left over \$1 billion uncollected. Her look into childcare facilities found that state child care bureau officials do not know how many unlicensed providers operate in Missouri.

In addition, McCaskill authorized audits of domestic violence shelters and the state's child abuse hotline. The domestic violence report cited more than 5,000 victims turned away from shelters throughout Missouri, even though more monies were available to help. Conversely, the child abuse audit found it sometimes difficult for the state to remove children from dangerous settings and financial support lacking.

With budget cuts threatening education operations, the State Auditor's Office examined the issuance of student loans as well as university and college tuition rates throughout Missouri. Meanwhile, reviews of elementary and secondary education found unequal per pupil funding among Missouri school districts and problems across the state recruiting and retaining teachers.

Noticing most public bonds were privately placed, McCaskill commissioned an audit of general obligation bonds registered with her office. The audit concluded public school districts, and other taxing authorities, paid more than \$83 million in excess interest costs over a three-year period by not conducting open competitive bond sales.

As requested by McCaskill, the State Auditor's Office conducted an audit of the Division of Aging which found more than a thousand employees caring for Missouri nursing home residents who were forbidden to work with children and the mentally handicapped. State lawmakers passed legislation prohibiting the dangerous double standard, and McCaskill was called to testify on her audit's findings before the United States Senate Special Committee on Aging.

McCaskill was the first auditor to aggressively enforce provisions of the Hancock Amendment that afford protection to Missourians from being overcharged on their property taxes.

The Missouri Press Association's Sunshine Award was presented to Auditor McCaskill for her establishment of audits, at all levels of government, questioning information access costs and compliance to Missouri's Sunshine Law. McCaskill was also awarded the State Employment Advocate Award for her commitment to hiring and retaining minorities.

Claire attended the University of Missouri-Columbia graduating in 1975 with a B.S. in political science. She is also a graduate of the University of Missouri Law School.

In 1982, she was elected to the Missouri House of Representatives where she later chaired the House Civil and Criminal Justice Committee, along with serving on the Budget Committee and Judiciary Committee. Claire was also the first woman to give birth as a state lawmaker.

While serving as a county lawmaker, in 1992 Claire was the first woman to be elected Jackson County Prosecutor, the largest prosecutor's office in the state, she was re-elected again in 1996.

As a result of her work Claire has held a variety of national and state leadership positions including Founding Member and Chairman of the National Association of Drug Court Professionals, Vice President of the National District Attorney's Association, President of Missouri's Association of Prosecuting Attorneys, and Member of the White House Commission for Drug Free Communities.

In April 2002, Claire married St. Louis businessman Joseph Shepard. Together, they have seven children.

---



---

# Office of State Auditor

---

224 State Capitol, Jefferson City 65101  
 Telephone: (573) 751-4824  
 Truman State Office Bldg., Room 880  
 Telephone: (573) 751-4213

The state auditor's office is Missouri's independent watchdog agency, charged with auditing all state agencies, boards and commissions; the state court system; and the 90 counties in Missouri that do not have a county auditor. The state auditor may also be called on to audit local units of government by citizen petition.

The office is recognized by the Missouri State Board of Accountancy as a certified public accounting firm and the time auditors spend working for the office counts toward the two years mandatory experience required for CPA licensure in Missouri.

Audits are performed to determine if tax dollars are being spent efficiently, economically and legally and to determine how well governmental units and agencies protect against fraud and abuse of the public funds under their control. Approximately 200 state agencies and programs, the state's 45 judicial circuits (including approximately 400 municipal divisions) and 89 counties must be regularly audited by the state auditor. Approximately 20 audits of local government entities, petitioned by local voters, are performed each year.

In addition to fulfilling the primary auditing duties of the office, the state auditor designs accounting systems for state and local governments, approves depositories selected by the state treasurer and serves as a member of the Board of Fund Commissioners and the State Records Commission. The state auditor also examines and registers general obligation bonds issued by political subdivisions of the state to ensure that each one complies with state law and reviews all property tax rates set by local political subdivisions.

The powers of the state auditor are constitutional, derived from Article IV, Section 13 of the *Missouri Constitution*. Legal duties are detailed in Chapter 29 of the *Revised Statutes of Missouri*.

## Organization

The deputy state auditor works with the state auditor in developing office policies, supervising



MICHELLE THOMPSON, CPA  
 Deputy State Auditor



PEG GUSTAFSON  
 General Counsel

special projects and consulting with directors concerning the day-to-day operations of the office. The assistant to the deputy state auditor reviews all audit reports and consults with the audit directors on all fraud-related audits. Four directors aid the state auditor. The director of administration works with areas such as personnel recruiting, budget preparation and staff assignment. Three audit directors supervise the work of audit managers in charge of auditing various aspects of government operations or government agencies and units. The managers review audit reports before the audits are delivered to the state auditor for final review and approval.

In addition to coordinating audits, audit managers also track changes in policies and laws affecting the agencies or areas of government for which they are responsible, so the state auditor's office can revise audit plans or priorities as needed to review compliance.

Individual audits are supervised by an auditor-in-charge, who normally is a senior auditor. Audit fieldwork is performed by senior auditors, semi-senior auditors and audit assistants.

Approximately 165 persons are employed by the state auditor's office. The audit staff is composed of nearly 135 employees, about 65 percent of whom are CPAs. That figure represents a marked increase from earlier years; in 1974 only about 10 percent of the staff were CPAs.

The office hires only degreed auditors, recruiting on the campuses of Missouri colleges and universities. Most recruits are native Missourians. Audit staff members are hired on the basis of professional and academic qualifications.

## Types of Audits

The state auditor's office performs financial and compliance audits, which also include reviews of management practices. Financial records of auditees are examined to determine how the funds under the auditee's control were actually recorded and spent. The systems and controls the auditee uses to protect funds and



KIRK BOYER  
Director of Audits



BILL MILLER  
Director of Audits



TOM KREMER, CPA  
Director of Audits



KEN KUSTER, CPA  
Director of Audits

property against fraud, waste and abuse are checked. The auditee's compliance with constitutional provisions, laws, legislative appropriation levels and administrative rules is also reviewed. Management practices are reviewed for efficiency and accountability.

Audits are conducted in accordance with generally accepted government auditing standards. Completed financial audits contain a formal opinion from the state auditor regarding the fair presentation of financial statements. A management advisory report listing any management weaknesses disclosed during the audit is also included. Findings and recommendations in the management advisory report are reviewed with the auditee at an exit conference prior to the release of the audit so the responses from the auditee to the recommendations may be printed in the final report.

The state auditor performs special reviews and audits of selected programs or agencies when needed.

The state auditor works closely with other audit agencies and offices at the local, state and national level. This is done to avoid duplication of effort in the audits of programs that may receive funding from several sources.

## Citizen Awareness

Information from citizens, legislators and government employees aid the state auditor when performing special reviews and audits.

Citizens are urged to contact the state auditor if they have information they feel would be useful to auditors performing the audits. All sources of information are kept confidential. Citizens can contact the state auditor's office by calling the toll-free Government Waste Hotline at (800) 347-8597, or through our website at [www.auditor.state.mo.us](http://www.auditor.state.mo.us).

## Public Information

All audit reports produced by the state auditor's office are public documents after they have



COREY DILLON  
Special Assistant for  
Legislative Affairs



GLENN CAMPBELL  
Director of Communication  
and Policy



JOAN DOERHOFF  
Executive Assistant to  
State Auditor

been signed by the state auditor. Reports dealing with state agencies are provided to the press corps covering the state Capitol and to any regional or local newspaper, radio or television station requesting a copy. Audits dealing with county or local government are delivered to the media in that area. Reports are also delivered to the Missouri State Library and are available through the state's library system. Citizens may request copies of any audit report by writing PO Box 869, Jefferson City 65102, or calling (573) 751-4213.

**Personnel, Office of State Auditor: Page 930**

## Historical Listing, State Auditors

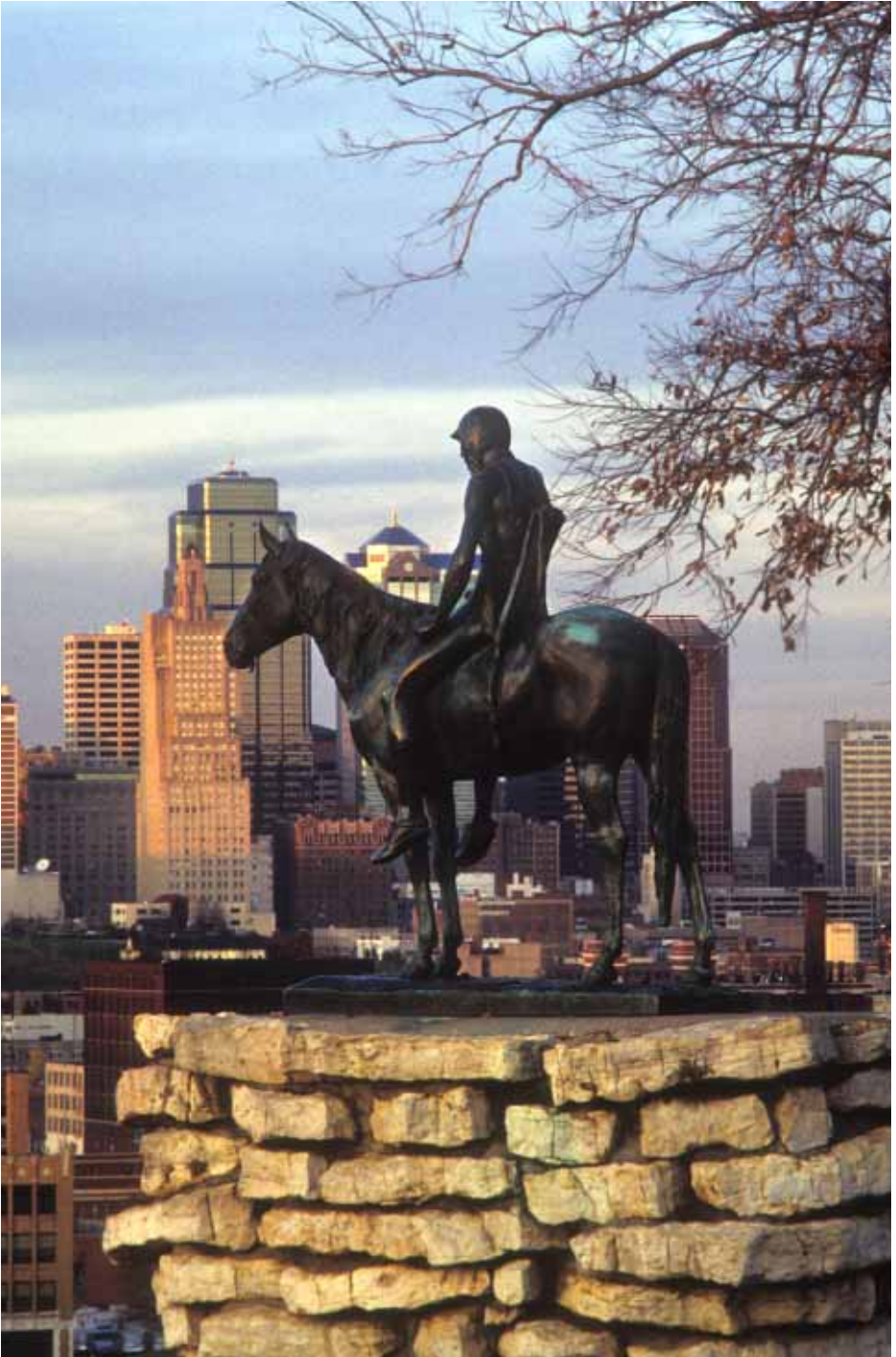
Name and (party)	Term	County	Born	Died
1. William Christy (D)	1820–21	St. Louis	1/10/1764	4/3/1837
2. William V. Rector (D)	1821–23	St. Louis	N/A	9/16/1829
3. Elias Barcroft (D)	1823–33	St. Louis	1778	8/26/1851
4. Henry Shurlds (D)	1833–35	Washington	11/21/1796	8/2/1852
5. Peter Garland Glover (D)	1835–37	Callaway	1/14/1792	10/27/1851
6. Hiram H. Baber (D)	1837–45	Cole	9/10/1795	10/23/1873
7. William Monroe (D)	1845	Morgan	N/A	4/9/1846
8. James W. McDearmon (D)	1845–48	St. Charles	8/31/1805	3/20/1848
9. George W. Miller (D)	1848–49	Cole	N/A	3/19/1879
10. Wilson Brown (D)	1849–52	Cape Girardeau	8/27/1804	8/27/1855
11. Abraham Fulkerson (D)	1852	Cole	N/A	10/2/1892
12. William H. Buffington (D)	1853–61	Cole	N/A	9/26/1899
13. W.S. Moseley (D)	1861–65	New Madrid	N/A	1/3/1879
14. Alonzo Thompson (R)	1865–69	Nodaway	2/22/1832	4/9/1913
15. Daniel M. Draper (R)	1869–73	Montgomery	1839	5/26/1915
16. George Boardman Clark (D)	1873–75	Washington	N/A	12/8/1903
17. Thomas Holladay (D)	1875–81	Madison	1834	7/31/1904
18. John Walker (D)	1881–89	Howard	N/A	9/30/1892
19. James Monroe Seibert (D)	1889–1901	Cape Girardeau	2/3/1847	1/23/1935
20. Albert Otis Allen (D)	1901–05	New Madrid	12/12/1842	4/4/1926
21. William Werner Wilder (R)	1905–09	Ste. Genevieve	12/13/1857	8/26/1930
22. John Pemberton Gordon (D)	1909–17	Lafayette	4/29/1866	3/5/1949
23. George Ernst Hackman (R)	1917–25	Warren	8/10/1877	12/29/1954
24. Lorenzo Dow Thompson (R)	1925–33	Callaway	11/22/1873	10/1/1951
25. Forrest Smith (D)	1933–49	Ray	12/14/1886	3/8/1962
26. W.H. Holmes (D)	1949–53	Maries	4/21/1883	3/31/1953
27. Haskell Holman (D) <sup>1</sup>	1953–71	Randolph	11/29/1908	7/12/1974
28. Christopher S. Bond (R)	1971–73	Audrain	3/6/1939	
29. John Ashcroft (R) <sup>2</sup>	1973–74	Greene	5/9/1942	
30. George W. Lehr (D)	1974–77	Jackson	3/10/1937	3/21/1988
31. Thomas M. Keyes (D) <sup>3</sup>	1977–78	Jackson	2/4/1914	4/3/1987
32. James Antonio (R)	1978–84	Cole	6/30/1939	
33. Margaret B. Kelly (R) <sup>4</sup>	1984–99	Cole	9/17/1935	
34. Claire McCaskill (D)	1999	Jackson	7/24/1953	

<sup>1</sup>Appointed upon death of W.H. Holmes.

<sup>2</sup>Appointed upon resignation of Christopher S. Bond.

<sup>3</sup>Appointed upon resignation of George W. Lehr.

<sup>4</sup>Appointed upon resignation of James Antonio.



**The Scout, Penn Valley Park, Kansas City.**  
(Missouri State Archives, Tourism Collection)