



Missouri Highways and Transportation Commission Policies

Category: AUDITS
Subcategory:

Related Statutes: Section 21.795.2(1), RSMo 2000 – Independent auditor to be retained.
Section 226.140, RSMo 2000 – Audit of records – State Auditor review

Commentary: In keeping with Sections 21.795.2(1) and Section 226.140 RSMo, the Commission retained its first independent auditor on September 4, 1998. (Prior to that time, audits of the Department were conducted by the State Auditor's Office.) Also on September 4, 1998, the Commission established an Audit Committee comprised of Commissioners appointed by the Chairman to interact with the internal and external auditors and perform specific financially related assignments as set forth in the Audit Committee Charter.