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State of Minnesota  
HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3

01/16/2025 Authored by Nash, Robbins, Niska, Demuth, Quam and others  
The bill was read for the first time and referred to the Committee on State Government Finance and Policy  
01/22/2025 Adoption of Report: Re-referred to the Committee on Ways and Means

1.1 A bill for an act

1.2 relating to state government; requiring the legislative auditor to submit a report to

1.3 the legislature related to an agency's implementation of internal control or fiscal

1.4 management recommendations; amending Minnesota Statutes 2024, sections 3.971,

1.5 by adding a subdivision; 16A.057, subdivision 5.

1.6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.7 Section 1. Minnesota Statutes 2024, section 3.971, is amended by adding a subdivision

1.8 to read:

1.9 Subd. 10. **Implementation of audit recommendations.** No later than February 1 each

1.10 year, the legislative auditor must submit a report to the chairs and ranking minority members

1.11 of the legislative committees with fiscal jurisdiction over an entity subject to audit under

1.12 this section. The report must detail whether the entity has implemented any recommendations

1.13 identified by the legislative auditor during the prior five years in a financial audit, program

1.14 evaluation, or special review. The committee chair must provide the legislative auditor an

1.15 opportunity to present the report's findings in a public hearing before the committee acts

1.16 on legislation appropriating money to the entity.

1.17 Sec. 2. Minnesota Statutes 2024, section 16A.057, subdivision 5, is amended to read:

1.18 Subd. 5. **Monitoring Office of the Legislative Auditor audits.** The commissioner must

1.19 review audit reports from the Office of the Legislative Auditor and take appropriate steps

1.20 to address internal control problems found in executive agencies. The commissioner must

1.21 submit a report to the legislative auditor no later than September 1 of each year detailing

1.22 the implementation status of all recommendations identified in an auditor's report during

- 2.1
- the prior five years. The report must include a specific itemization of recommendations that
- 2.2
- have not been implemented during that period, along with the basis for that decision.