



2024 Annual Report

Special Reviews Unit

About the Special Reviews Unit

The Office of the Legislative Auditor's (OLA's) Special Reviews Unit receives allegations and reports concerning the possible misuse of state money and other public resources. We also receive allegations and reports regarding noncompliance with state law, as well as breaches and unlawful disclosures of not-public government data.

We conduct a preliminary assessment of every allegation and report we receive. For example, we look at the evidence that has been provided, and we consider the nature and potential impact of the alleged wrongdoing.

We may consider addressing the allegation or report during a current or future audit or evaluation, or we may initiate a special review to give prompt attention to the issue. Alternatively, we may decide there is no basis for further action, or we may refer the issue to another office that can more appropriately review it. At the conclusion of our work, we communicate the results of our reviews and inquiries to complainants, affected agencies, and legislators.

In 2024, the Special Reviews Unit:

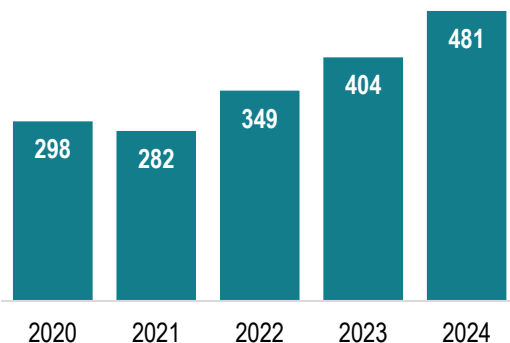
Made over
600
official communications

Conducted in-depth research related to
44
allegations or reports

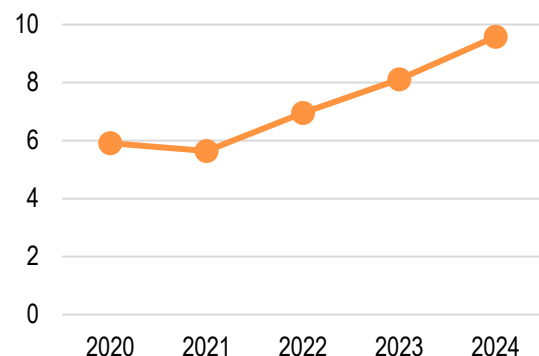
Completed
13
inquiries, limited special reviews,
or special reviews

OLA has received an increasing number of allegations and reports over time, but the types of issues received—and OLA's determinations of how to address them—have been similar.

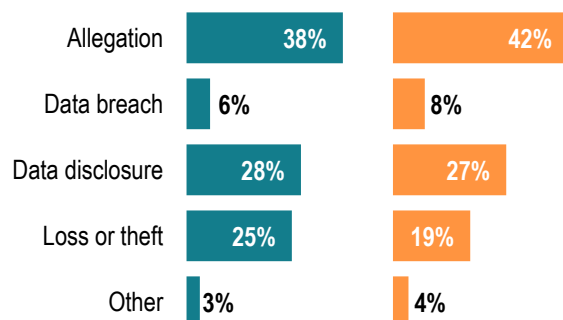
Total Number of Allegations or Reports Received



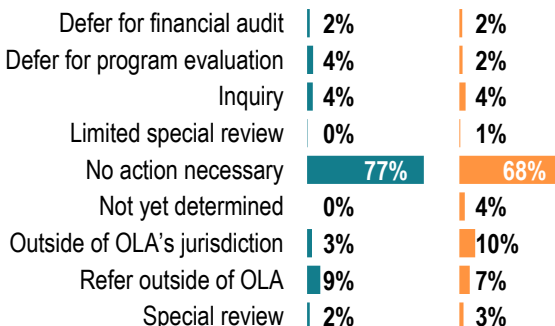
Average Number of Allegations or Reports Received Per Week



Percentage Received by Issue Type,
2023 and 2024



Percentage Received by Disposition,
2023 and 2024



OLA completed work on most allegations and reports received in 2024 within one year.

By January 2025, the Special Reviews Unit had completed its work on and closed 398 of the 481 allegations and reports OLA received in 2024 (83 percent). Issues that remained active at the start of 2025 included those deferred for an ongoing or future OLA performance audit, program evaluation, or special review (29 allegations and reports). Additionally, in January 2025, the four-person Special Reviews team was actively working on inquiries and limited special reviews related to 19 allegations and reports received in 2024. Seventeen issues remained open in January 2025 because the team was waiting on or assessing information necessary to recommend a disposition, and work on another 18 issues was complete but awaiting final closure or referral communication.

The Special Reviews Unit acknowledged receiving issues in a timely manner. Additional resources are necessary for the team to complete in-depth inquiries and reviews quicker.

On average, the Special Reviews Unit acknowledged OLA's receipt of allegations and reports within one-and-a-half business days after receiving the initial communication. Our team's goal is to acknowledge allegations and reports within two business days.

For allegations and reports received and completed in 2024, the number of days between intake and closure varied widely, ranging from a minimum of 1 business day to a maximum of 200 business days; the median was 10 business days. Inquiries, limited special reviews, and special reviews typically take months to complete.

The Department of Human Services submitted the most reports to OLA in 2024. It was also the most frequent subject of allegations OLA received that year.

As noted on page 1, organizations under OLA's audit authority must report instances of possible misuse of public resources or data. Entities that made the most reports to OLA in 2024 were:

1. Human Services (53)
2. Transportation (22)
3. Health (19)
4. University of Minnesota (19)
5. Revenue (16)

Entities that were most frequently the subject of allegations made by private individuals, whistleblowers, legislators, or others were:

1. Human Services (38)
2. Transportation (8) and Public Safety (8)
3. Natural Resources (7)
4. Education (6)
5. Employment and Economic Development (5)