



## **S.F. No. 263 – Legislative auditor requirement to submit a report to the legislature related to an agency's implementation of internal control or fiscal management recommendations**

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Sec. 1 [**Implementation of audit recommendations; 3.971, subd. 10**] requires the Legislative Auditor (OLA) to report annually to the legislature on whether an audited entity has implemented recommendations made by the OLA in a recent report. Requires a committee chair to provide an opportunity for the OLA to present the report's findings in a public hearing before the committee acts on legislation appropriating money to the entity.

Sec. 2 [**Monitoring Office of the Legislative Auditor audits; 16A.057, subd. 5**] requires the commissioner of management and budget to report annually to the OLA on the implementation status of all recommendations identified in a recent OLA report. The report must itemize the recommendations that have not been implemented and give a basis for a decision not to implement the recommendation.

