

## EXECUTIVE ORDER NO. 82-4

Providing For The Establishment Of A Governor's Council On County Financial Accounting And Reporting Standards (COFARS)

I, Albert H. Quie, Governor of the State of Minnesota, by virtue of the authority vested in me by the Constitution and applicable statutes, including but not limited to Minnesota Statutes 1981, Sections 4.035 and 15.0593, do hereby issue this Executive Order:

WHEREAS, the State Auditor, the Intergovernmental Information Systems Advisory Council and representatives of numerous state and county governmental agencies have worked toward the development of an accounting system to improve the fiscal management and reporting capabilities of county government; and

WHEREAS, this joint intergovernmental effort has resulted in the development of the County Financial Accounting and Reporting Standards (COFARS) system; and

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WHEREAS, it is necessary to assure that the implementation of COFARS is conducted with the full cooperation of the involved state and county governmental agencies;

NOW, THEREFORE, I ORDER:

1. The establishment of a Governor's Council on County Financial Accounting and Reporting Standards (COFARS) pursuant to Minnesota Statutes 1982, Sections 4.035 and 15.093 and other applicable statutes.

2. The Task Force shall be composed of eleven (11) members appointed by the Governor and shall consist of:

a. One representative from each of the following
State agencies and offices: Office of the State Auditor,
Health Department, Department of Public Welfare,
Department of Corrections, and the Department of
Transportation.

b. One member representing the following offices of county government from the counties of Minnesota: county auditor, department of public welfare, department of community corrections, county engineer, and a county financial officer.

c. One member representing the Minnesota Association of Counties who must be a county commissioner. Representatives of county government shall be selected to maximize the representation of different counties and different regions of the State. The Chairman of the Council shall be the State Auditor.

3. The Council shall provide assistance to the counties of the State in adoption of the County Financial Accounting and Reporting Standards (COFARS) system and shall provide a forum for representatives of the counties and State to work together to develop uniform standards for financial reporting. The Committee shall assist the Governor in recommending to the State Auditor changes in the chart of accounts necessitated by changes in financial reporting standards. All agencies of State government are directed to submit to the Council for its review and comment any proposed changes in their fiscal reporting requirements for counties. The Council shall undertake such other advisory duties related to charts of accounts and data standards as it deems necessary and shall make recommendations to the Governor, State Auditor and other appropriate individuals and agencies.

4. The Council shall prepare a report to the Governor and State Auditor one (1) year from the effective date of this Order describing the activities of the Council and recommending any necessary changes in the financial reporting requirements for counties.

Pursuant to Minnesota Statutes 1981, Section 4.035, this Order shall be effective fifteen (15) days after filing with the Secretary of State and publication in the State Register and shall remain in effect until it is rescinded by proper authority or expires in accordance with Minnesota Statutes 1981, Section 4.035, Subdivision 3.

IN TESTIMONY WHEREOF, I have hereunto set my hand this  $26 \, \text{H}$  day of February, 1982.

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ALBERT H. QUIE GOVERNOR

Filed According to Law:

Joan Anderson Growe Secretary of State

