

**Subject** Office of the Legislative Auditor

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## Overview

This bill provides a number of miscellaneous changes to the laws governing the Office of the Legislative Auditor (OLA). Among them are a prohibition on OLA employees becoming a candidate for elected public office, and the elimination of a number of audit topics that are mandated by law. The Legislative Audit Commission, which acts as a governing body for the OLA, conducts an annual process for identifying most of the topics and programs reviewed by the OLA each year.

## Summary

Section	Description
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| 1 | <b>Staff; compensation.</b><br>Provides a number of technical and administrative updates to the law governing the staffing structure of the Office of the Legislative Auditor (OLA), including replacement of obsolete terminology and references. Among the substantive changes is a prohibition on OLA employees from being a candidate for elected public office. |
| 2 | <b>Special reviews.</b><br>Provides statutory authorization for the legislative auditor to conduct a “special review.” Current law permits the OLA to conduct investigations; to date, the OLA’s special review process has been supported by this authority. This section would more clearly detail the type of work that may be conducted during a special review. |
| 3 | <b>Audits of state and semistate agencies.</b><br>Updates language and terminology regarding the legislative auditor’s authority to conduct financial audits of the activities of executive branch and judicial branch agencies and offices.   |
| 4 | <b>Audits of Department of Human Services.</b><br>Eliminates certain mandates related to audits of the Department of Human Services. The requirement that the OLA give high priority to audits of human services   |

<b>Section</b>	<b>Description</b>
	programs, services, and benefits remains in place. Rather than a statutory requirement, this section would instead give the OLA discretion, within available resources, to make determinations about the scope of these audits.
<b>5</b>	<b>Inquiry and inspection power; duty to aid legislative auditor.</b> Updates terminology related to the legislative auditor's authority to request inspection of an audit subject's records and to require cooperation with the auditor's requests.
<b>6</b>	<b>Audit data.</b> Updates terminology in the section of law providing data classifications for certain work products and data maintained by the OLA.
<b>7</b>	<b>Repealer.</b> Repeals a series of sections related to the scope of the OLA's work, including:  <b>Section 3.972, subd. 2c and 2d:</b> These subdivisions mandate audits at the Department of Transportation and the Department of Public Safety, within available resources.  <b>Section 3.9741, subd. 5:</b> This subdivision mandates audits of the state data security account.  <b>Section 299D.03, subd. 2a:</b> This subdivision requires the OLA to conduct a compensation and benefit survey of law enforcement officers in certain police departments, in 2021, 2023, 2027, and 2031.