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AT A GLANCE

- Oversees the finances of approximately 4,300 local governments.
- Completes approximately 150 financial and compliance audits, annually.
- Reviews approximately 500 single audit reports, annually.
- Responds daily to inquiries on issues related to legal compliance from the public, local government officials and employees, and policymakers.
- Reviews investment and financial reporting and compliance of approximately 720 local public pension plans.
- Maintains financial reporting database on local government entities.
- Reviews expenditures and compliance of approximately 1,800 tax increment financing (TIF) districts.
- Supports service by the State Auditor on six state boards and provides senior management to the Office of the State Auditor.
- Investigates allegations of unlawful use of public funds and property.

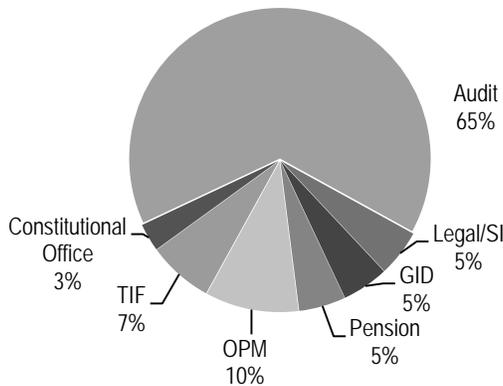
PURPOSE

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities. Through this mission, the Office of the State Auditor contributes to the statewide outcome of:

- **Efficient and accountable government services**

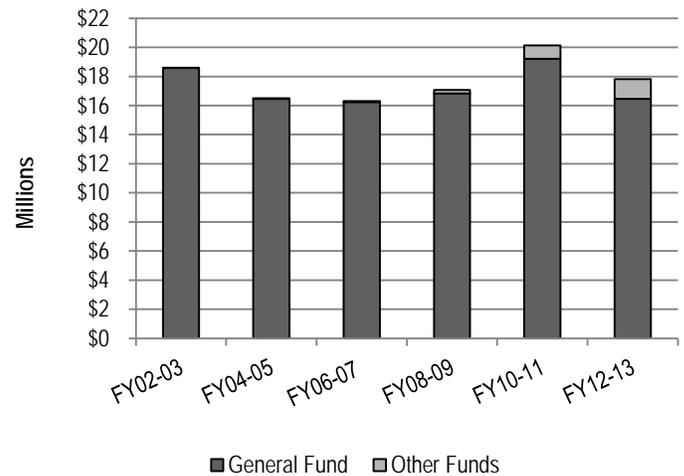
BUDGET

**Spending by Division
FY 13 Actual**



Source: SWIFT

Historical Spending



Source: Consolidated Fund Statement

The Office of the State Auditor is organized into seven divisions: Audit Practice, Government Information (GID), Legal/Special Investigations (SI), Operations Management (OPM), Pension, Tax Increment Financing (TIF), and the Constitutional Office. There are approximately 100 employees in seven offices, three worksites, and numerous client sites across the state. Prior to fiscal year 2014, we were primarily funded by a General Fund Appropriation with the TIF Division being funded by a Statutory Appropriation. Audit fees collected by the Audit Practice Division for auditing services were deposited in the General Fund as Non-dedicated Receipts.

Starting with fiscal year 2014, the Audit Practice Division funds were moved to the State Auditor's Enterprise Fund. Audit fees collected for auditing services are deposited in the Enterprise Fund and dedicated to paying for the cost of the related auditing services.

STRATEGIES

The Office of the State Auditor oversees more than \$20 billion in annual spending by local governments by auditing local government financial statements and reviewing documents, data, reports, and reported complaints. The financial information collected from local governments is analyzed and serves as the basis of the statutory reports we issue.

Primary statutory citations regarding the State Auditor's office are in [Chapter 6 of Minnesota Statutes](#).

Program: State Auditor
Activity: Audit Practice

www.auditor.state.mn.us

AT A GLANCE

- Conducts approximately 150 financial and legal compliance audits each year.
- Reviews approximately 500 single audits each year.
- Conducts annual training for state and local government accounting professionals on new auditing standards and accounting principles.

PURPOSE & CONTEXT

We have the legal authority to act in the public’s best interest in auditing local government finances, including counties, first-class cities, and other political subdivisions of the State. We have the authority to audit local governments that we do not audit annually if we determine that it is in the public’s best interest. This unique capability instills in taxpayers and other stakeholders confidence in local government finances. We are funded by audit fees that are deposited into the State Auditor’s Enterprise Fund and are dedicated to pay for the cost of the audit services we provide.

SERVICES PROVIDED

We provide the following services:

- Issue approximately 150 annual audit reports of counties, cities, entities associated with counties and cities, and other local governments to provide transparency and accountability to taxpayers, the State of Minnesota, Federal agencies, and other stakeholders;
- Provide professional, unbiased, objective assessments of whether public resources are reasonably managed, appropriately reported, and administered in compliance with laws and regulations;
- Report on the fair presentation of local governments’ financial statements, comment on irregularities and deficiencies in local governments’ internal controls, identify issues of legal noncompliance, and recommend changes in local government accounting practices and procedures;
- Use our experience to make the audit process as efficient and effective as possible for the audit clients;
- Provide Annual Training for the Office of State Auditor (OSA) audit staff to maintain a highly-trained staff, including state and local government accounting professionals by invitation in one day of training on new accounting principles and financial compliance issues; and
- Provide technical accounting and auditing coordination to support the other divisions within the Office, promoting efficiency and effectiveness.

RESULTS

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quality	Peer Review Quality Standards Met. (See note 1.)	Yes	Yes	2009/2012
Results	Change in Average Billable Rate per Hour. (See note 2.)	1.6%	3.5%	2012/2013
Quantity	Change in Total Number of Audits Issued. (See notes 3, 4, 5.)	0	19	2012/2013
Quality	Audits Issued Within 9 Months of Auditee Year-End. (See notes 4, 5.)	78%	80%	2012/2013
Quality	Audits Issued Within 12 Months of Auditee Year-End. (See notes 4, 5.)	92%	93%	2012/2013
Results	Available Training Slots Filled by State and Local Government Accounting Professionals. (See note 6.)	100%	100%	2012/2013

Notes:

1. The OSA participates in the National State Auditor's Association Peer Review Program. Maintenance of an appropriate internal quality control system is essential to performing effective audits that comply with professional standards. The results of the two previous Peer Reviews concluded that the OSA met professional requirements. The Peer Review is performed every three years: the Peer Reviews listed above were performed in 2009 and 2012.
2. The increase in the Average Billable Rate per Hour is a result of salary increases negotiated by the State of Minnesota with bargaining units.
3. The increase in the number of audits issued in 2013 was primarily due to audits of Drug Task Forces performed on behalf of the Minnesota Department of Public Safety.
4. For the three areas that refer to Audits Issued, "Previous" refers to audits issued during the 2012 calendar year and "Current" refers to audits issued during the 2013 calendar year.
5. The Division's outcomes are largely qualitative in nature, and many measures are driven by uncontrollable factors such as the abilities, resources, and preparedness of auditees.
6. The Available Training Slots refers to the Annual Training provided by the OSA.

The legal authority for the Office of the State Auditor is outlined below:

Minn. Const., art. 5, § 1 and 4 (Executive branch).

Minn. Stat. ch. 6 (State Auditor).

Minn. Stat. § 6.46 (Powers to State Auditor).

Minn. Stat. § 6.47 (Prescribes Accounting and Budgeting Systems).

Minn. Stat. § 471.68 (Audits of Counties).

Minn. Stat. § 6.495 (Audits of Public Pensions).

Minn. Stat. § 6.49 (Audits of 1st Class Cities).

Minn. Stat. § 6.50 (Audits of 2nd, 3rd and 4th Class Cities).

Minn. Stat. § 6.51 (Audits of Other Political Subdivisions).

Minn. Stat. § 6.515 (Audits of Federal Money).

Minn. Stat. § 6.54 (Petition Audits).

Minn. Stat. § 123B.77 (Sets Standards for School District Audits).

Minn. Stat. § 124D.10, subd. 8 (Audits of Charter Schools).

Minn. Stat. § 367.36 (Audits of Towns).

Minn. Stat. § 375.17 (Prescribes Form of County's Financial Statements).

Minn. Stat. § 412.02 (Prescribes Audit Standards for Towns).

Minn. Stat. § 412.591 (Prescribes Audit Standards for Cities).

Minn. Stat. § 465.719 (Audits for Corporations receiving Public Money).

Minn. Stat. § 469.100 (Compliance Examinations of Economic Development Authorities).

Minn. Stat. § 471.691 (Audits of 1st Class Cities).

Minn. Stat. § 471.6965 (Prescribes Financial Form for Cities).

Minn. Stat. § 471.699 (Penalty for Failure to Comply).

Minn. Stat. § 477A.017 (Prescribes Uniform Financial Accounting and Reporting Systems).

Minn. Stat. § 473.13 (Audits of Met Council).

Program: State Auditor
Activity: Legal/Special Investigations

www.auditor.state.mn.us

AT A GLANCE

- Provides legal expertise to all divisions within the Office.
- Responds to inquiries on issues related to legal compliance from the public, local government officials and employees, and policymakers.
- Annually publishes and updates the “Minnesota Legal Compliance Audit Guide for Political Subdivisions.”
- Publishes and updates Statements of Position to provide guidance on legal compliance to local government officials and employees, and other interested parties.
- Investigates allegations of unlawful use of public funds and property.
- Provides training to help local government officials and employees protect public assets.

PURPOSE & CONTEXT

We work to ensure that local government funds are used in compliance with state law by over 4,300 units of local government. Our work is relied upon by local governments, members of the public, public- and private-sector auditors, law enforcement, statewide local government associations, and attorneys to obtain legal compliance in the use of local government funds. We receive and respond to statutorily-required reports of theft, embezzlement, and unlawful uses of public funds or property involving local governments. We use specialized financial investigative and legal expertise to respond to questions and concerns. We meet our statutory duty to publish a legal compliance audit guide for use in auditing local governments. In addition, we support all divisions within the Office by providing legal expertise and by conducting legal reviews of all audits performed by the Audit Practice Division. We are funded by a General Fund Direct Appropriation.

SERVICES PROVIDED

We work to increase legal compliance in the use of local government funds by providing the following services:

- Perform inquiries, reviews, and investigations initiated because of concerns that we receive, and provide recommendations to local governments;
- Respond to the statutorily-required reports of possible misuse of public funds to ensure that a thorough investigation has been performed, appropriate referrals to law enforcement have been made, and internal control modifications have been implemented;
- Provide targeted training on legal compliance and on the prevention and detection of fraud to local government officials and employees, private and public sector auditors, and other interested parties;
- Update and publish annually the Minnesota Legal Compliance Audit Guide for Political Subdivisions, which sets the current minimum legal compliance procedures and scope for local government audits; and
- Research, revise, and publish Statements of Position on a variety of topics related to local government finance and publish weekly “Avoiding Pitfalls” items on issues we identify during audits, inquiries, reviews, and investigations.

RESULTS

Our work improves legal compliance and transparency in the use of local government funds, and serves as a deterrent against misuse of public funds.

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quantity	Views of “Avoiding Pitfalls” on Website	40,880	34,566	2012/2013
Quantity	Views of Legal/Special Investigations Statements of Position on Website	26,777	30,734	2012/2013
Quantity	Views of Investigative Reports and Review Letters on Website	13,246	13,213	2012/2013

The legal authority for these activities is outlined below:

Minn. Const., art. 5, § 1 and 4 (Executive branch).

Minn. Stat. ch. 6 (State Auditor).

Minn. Stat. § 6.52 (Subpoena Power).

Minn. Stat. § 6.53 (Penalty for Failure to Cooperate with OSA).

Minn. Stat. § 6.65 (Legal Compliance Guide).

Minn. Stat. § 609.456 (Mandatory Reporting to OSA for Public Employees and Officials).

Minn. Stat. § 6.67 (Mandatory Reporting to OSA for Public Accountants).

Program: State Auditor

Activity: Government Information

www.auditor.state.mn.us

AT A GLANCE

- Collects and reviews financial information on approximately 3,300 local governments.
- Issues 10 to 12 reports or special studies on local government finances.
- Issues Best Practices Reviews of local government operations.
- Certifies all cities eligible to receive Local Government Aid.

PURPOSE & CONTEXT

We are the sole source of comprehensive comparable financial information from over 3,300 local governments used, among other things, to assist state and local policymakers with policy and spending decisions that have a direct impact on the quality of life in Minnesota and to help the public make informed decisions about its local government. We collect and analyze local government financial data and publish regular reports provided to the Legislature and to the public. We also conduct Best Practices Reviews of local government operations. We are funded by a General Fund Direct Appropriation.

SERVICES PROVIDED

We work with local governments to collect and analyze their financial information on a timely basis. We provide transparency of local government finances through the following services:

- Respond to local government financial questions;
- Provide electronic reporting forms to improve accuracy and timeliness in statutorily-required reporting;
- Provide on-demand online training to help local governments successfully complete electronic reporting forms;
- Maintain, support, and train for the Small Cities and Towns Accounting System (CTAS) software used by over 1,300 small cities and towns throughout Minnesota;
- Prescribe the chart of accounts and reporting requirements for cities, towns, and special districts;
- Maintain an extensive database of local government financial data;
- Provide a user-friendly comparison tool of local government financial information;
- Compile and issue 10 to 12 annual reports each year;
- Prepare and compile customized data for use by legislative researchers and the media; and
- Conduct special studies as requested by the Legislature.

RESULTS

Our work is a mature activity within the Office and stable performance measures are expected. Our ability to maintain or improve a performance measure is largely influenced by the technical ability of local government financial staff to perform accounting duties and to use technology such as computers, accounting software, and the Internet to meet their financial reporting requirements.

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quality	Local Governments Meeting Reporting Requirements	95.7%	92.0%	2012/2013
Quantity	Views of Local Government Finance Reports on Website	63,211	57,883	2012/2013
Quantity	Views of Comparison Tools on Website	11,820	11,910	2012/2013
Results	CTAS Users Reporting with Exported Files	615	705	2012/2013

The legal authority for these activities is outlined below:

Minn. Const., art. 5, § 1 and 4 (Executive branch).

Minn. Stat. ch. 6 (State Auditor).

Minn. Stat. § 6.74 (Collection of Local Government Data).

Minn. Stat. § 6.745 (Summary Budget reports).

Minn. Stat. § 6.475 (CTAS).

Minn. Stat. § 6.756 (Special Districts reports).

Minn. Stat. § 6.76 (Lobbying reports).

Minn. Stat. § 6.78 (Best Practice reports).

Minn. Stat. § 6.91 (Performance Measures reports).

Minn. Stat. § 471.697 (Cities, Towns, Municipal Hospitals and Nursing Homes, Liquor Stores and Public Utility Commissions Make Financial Reports to OSA).

Minn. Stat. § 471.698 (Cities and Towns Make Financial Report to OSA).

Minn. Stat. § 471.6985 (Municipal Liquor Stores Report to OSA).

Minn. Stat. § 471.70 (Annual Reports to OSA of Municipalities' Outstanding Obligations).

Minn. Stat. § 609.5315 (Forfeiture reports to OSA and OSA to Legislature).

Program: State Auditor

Activity: Pension

www.auditor.state.mn.us

AT A GLANCE

- Monitors approximately 720 local public pension plans with assets of nearly \$460 million and membership of over 20,000.
- Issues two statutorily-required annual financial and investment performance reports.
- Certifies individual public pension plans for state aid distributions totaling over \$17 million.

PURPOSE & CONTEXT

We work to ensure compliance with State laws governing administration, finances, investments, and pension benefits for approximately 720 volunteer fire and other types of local public pension plans in Minnesota. We are the sole source of comprehensive pension information used for comparison purposes by pension plan boards and their associated municipalities, and by the Legislature to make policy decisions on these pension plans. We manage the reporting processes for the entire local pension plan system, ensuring that

consistent approaches, methods, and investment rate-of-return calculations are used. The users of our services include pension plan boards, plan members, municipal representatives, auditors, investment professionals, policy makers, and the public. We are funded by a General Fund Direct Appropriation. Pension state aid is used to reduce the appropriation.

SERVICES PROVIDED

We promote the consistent interpretation and application of state laws and local pension plan bylaws by providing the following services:

- Monitor pension plan operations and the administration of pension benefits;
- Collect and review annual reporting forms;
- Issue Statements of Position, monthly newsletters, and legislative updates to inform and educate pension plan trustees;
- Create and publish Sample Bylaw Guides and an annual Relevant Statutes booklet and summary to assist pension plans in meeting statutory requirements;
- Convene the Volunteer Fire Relief Association Working Group annually bringing together stakeholders to identify and discuss pressing pension issues and to suggest legislative changes; and
- Provide reports on pension plan finances, investments, and administration.

RESULTS

The degree of compliance of local public pension plans with State laws and local bylaws, as measured annually, is excellent, as evidenced by the percentage of pension plans certified for fire state aid shown below.

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quality	Pension Plans Certified as Eligible to Receive State Aid	99.6%	99.6%	2012/2013
Quantity	Views of Pension Newsletter on Website	5,228	14,904	2012/2013
Quantity	Views of Sample Bylaw Guides on Website	1,639	1,712	2012/2013
Quantity	Views of Pension Statements of Position on Website	4,260	4,627	2012/2013
Results	Working Group Bill Signed into Law	Yes	Yes	2012/2013

The legal authority for these activities is outlined below:
Minn. Const., art. 5, § 1 and 4 (Executive branch).

Minn. Stat. ch. 6 (State Auditor).
Minn. Stat. § 6.495 (Audits of Relief Associations).
Minn. Stat. § 6.496 (Provides Performance Results to Relief Associations).
Minn. Stat. § 6.72 (Relief Associations Report to OSA).
Minn. Stat. § 356.219 (Public Pension Funds report).
Minn. Stat. § 424A.091 (Determines Compliance to Financial Requirements by Relief Associations).
Minn. Stat. § 424A.092 (Determines Compliance to Financial Requirements by Relief Associations).
Minn. Stat. § 424A.093 (Determines Compliance to Financial Requirements by Relief Associations).
Minn. Stat. § 424A.02 (Determines Compliance to Financial Requirements by Relief Associations).
Minn. Stat. § 424A.05 (Authority to Approve Correction of Erroneous Deposit).
Minn. Stat. § 471.6175 (OPEB Trust Reports to OSA).

Program: State Auditor

Activity: Operations Management

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AT A GLANCE

- Provides accounting services, facilities management, technology support, and human resources services for approximately 100 employees in seven offices, three worksites, and numerous client sites.
- Hosts and maintains a website to increase transparency in local government finances that serve an average of 11,300 unique visitors each month.
- Maintains integrated databases for all divisions within the Office.
- Modifies, collects, and processes electronic reporting forms for the Office.

PURPOSE & CONTEXT

We support all activities within the Office by providing the accounting, facilities management, technology support, and human resources services for all divisions. We are funded by a General Fund Direct Appropriation. Costs related to the Audit Practice enterprise fund are allocated directly to that fund.

SERVICES PROVIDED

We support all divisions in the Office enabling each division to pursue identified strategies and to achieve desired results by providing the following services:

- Prepare and maintain the Office's biennial budget;
- Process payroll for approximately 100 employees;
- Prepare purchase orders and pay invoices;
- Bill for and deposit payments for audit services;
- Maintain furniture and equipment inventory;
- Coordinate the lease renewals for and maintenance of seven offices;
- Manage all the technology needs of the Office;
- Maintain an integrated database for all divisions;
- Work with each division to collect, process, and improve electronic reporting forms;
- Provide research and strategic planning support on technology issues;
- Provide network and personal computer installation, support, and maintenance;
- Purchase common network equipment;
- Coordinate the hiring of employees;
- Educate employees on benefit options; and
- Work to ensure the Office is in compliance with state bargaining agreements.

RESULTS

We leverage technology to help the Office perform its work more effectively and efficiently.

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quantity	Actions performed in the State Auditor's Form Entry System	88,194	86,778	2012/2013

The legal authority for these activities is outlined below:

Minn. Const., art. 5, § 1 and 4 (Executive branch).

Minn. Stat. ch. 6 (State Auditor).

Minn. Stat. § 6.72 (Relief Associations Report to OSA).

Minn. Stat. § 469.175 (Electronic TIF Districts report to OSA).

Minn. Stat. § 6.496 (Provides Electronic Performance Results to Relief Associations).

Minn. Stat. § 6.74 (Electronic Collection of Local Government Data).

Minn. Stat. § 6.475 ((Electronic) CTAS).

Minn. Stat. § 471.6175 (Electronic OPEB Trust Reports to OSA).

Minn. Stat. § 471.697 (Cities, Towns, Municipal Hospitals and Nursing Homes, Liquor Stores and Public Utility Commissions Make Electronic Financial Reports to OSA).

Minn. Stat. § 471.698 (Cities and Towns Make Electronic Financial Reports to OSA).

Minn. Stat. § 471.6985 (Municipal Liquor Stores Electronic Report to OSA).

Minn. Stat. § 471.70 (Annual Electronic Reports to OSA of Municipalities' Outstanding Obligations).

Minn. Stat. § 609.5315 (Electronic Forfeiture reports to OSA).

Program: State Auditor
Activity: Constitutional Office

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AT A GLANCE

- Provides senior-level management for six divisions within the Office of the State Auditor (OSA).
- Supports the State Auditor's service on six state boards and one state council.
- Conducts outreach and education to local elected officials, local government finance professionals, and the public.
- Works with the Legislature and Governor on appropriations and policy issues around OSA oversight.
- Works with media statewide to achieve transparency for local government finances.

PURPOSE & CONTEXT

The State Auditor is an independent constitutional officer elected statewide with specific legal authority to provide oversight of over 4,300 units of local government. The State Auditor oversees \$20 billion spent each year to deliver local government services. The Constitutional Office provides senior-level management and leadership to the Office and supports the State Auditor on six state boards and one state council. The Office is funded by a General Fund Direct Appropriation.

SERVICES PROVIDED

We accomplish our goal of providing effective oversight of local government finances by providing the following services:

- Leverage the extensive knowledge of local government finance and accounting expertise of all divisions within the Office;
- Build and maintain relationships with local government associations, the Minnesota Society of Certified Public Accountants (CPA), and local officials, to proactively address emerging finance and compliance issues;
- Conduct outreach to the public to instill confidence in local government finances;
- Propose, pursue, and monitor legislation that increases accountability of local government finances;
- Work with the media to increase transparency and raise public awareness of local government finances; and
- Attend conferences and trainings to fulfill fiduciary duty for service on state boards.

RESULTS

The State Auditor received the 2014 National Association of State Auditors, Comptrollers, and Treasurers (NASACT) President's Award for "exceptional efforts in government financial management and accountability." In 2014, the State Auditor was named one of the Most Influential Professionals in Government Auditing by the American Center for Government Auditing. In 2014, she also received the National Association of State Auditors, Comptrollers and Treasurers President's Award. In 2013, the State Auditor was elected President of the National State Auditors Association

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quantity	Formal Speeches given on Office Work/Issues	9	6	2012/2013
Quantity	Formal Meetings with Legislators/Governor/Groups	10	25	2012/2013
Quantity	Media Reports related to the State Auditor and Local Government Finances	250	364	2012/2013
Quality	National Committees on which the State Auditor Serves	7	7	2012/2013
Quantity	Conferences/Trainings Attended to Fulfill Fiduciary Duty	3	3	2012/2013

The legal authority for these activities is outlined below:
 Minn. Const., art. 5, § 1 and 4 (Executive branch).
 Minn. Stat. ch. 6 (State Auditor).

Program: State Auditor
Activity: Tax Increment Financing

www.auditor.state.mn.us

AT A GLANCE

- Oversees approximately 1,800 Tax Increment Financing (TIF) districts administered by over 400 development authorities.
- Collects and reviews approximately 1,800 annual TIF reports.
- Publishes an annual TIF Legislative Report.
- Provides training and resources to promote TIF compliance.

PURPOSE & CONTEXT

We work to ensure compliance with the Tax Increment Financing (TIF) Act. The TIF Act was created to help businesses and communities redevelop blighted areas, expand the property tax base, create jobs, construct housing, and assist development where it would not otherwise occur “but for the use of tax increment.” We work with approximately 1,800 TIF districts. We are the sole source of comprehensive comparable data on TIF use in Minnesota. Some of this data is used in the annual TIF Legislative Report to inform lawmakers and the public on the uses of TIF. Our oversight work serves as a deterrent to misuse of TIF. We are funded by a Special Revenue Fund Statutory Appropriation.

SERVICES PROVIDED

We work to ensure compliance with the Tax Increment Financing Act by providing the following services:

- Review financial information annually to identify non-compliance and to help communities come into legal compliance;
- Conduct desk reviews and targeted field reviews of TIF districts;
- Educate a broad audience, including local officials, lawmakers, financial consultants, state agencies, the public, and the media, on the TIF Act by publishing Statements of Position, monthly newsletters and legislative updates; providing online training videos; conducting trainings and seminars; and responding to requests for information;
- Publish a Tax Increment Financing County Guide to educate county officials and employees and to help counties meet their responsibilities under the TIF Act;
- Consult with local government associations, legislative staff, and others to identify ambiguities and technical errors in the TIF Act and, when needed, to assist with drafting of legislation;
- Consult with the Department of Revenue when working with cities and counties to correct errors as allowed by the TIF Act; and
- Compare reported data with Department of Revenue data to confirm accuracy.

RESULTS

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quality	Non-Compliance Findings Resolved	100%	100%	2012/2013
Quantity	Views of TIF Statements of Position on Website	2,995	3,657	2012/2013
Quantity	Individuals Viewing Online Training Videos and Attending Courses	0	71	2012/2013
Results	Annual TIF Reports Filed on Time	96%	96%	2012/2013

The legal authority for these activities is outlined below:

Minn. Const., art. 5, § 1 and 4 (Executive branch).

Minn. Stat. ch. 6 (State Auditor).

Minn. Stat. § 469.1771 (TIF Oversight).

Minn. Stat. § 469.175 (TIF Districts Report to OSA).

Minn. Stat. § 469.176 (Excess Increment Reporting to OSA; Exemption Authority).