

Office of the State Auditor

Expenditures by Program & Budget Activity, for All Funds

| <u>Fund Name</u>                         | <u>Budget Activity</u> | <u>FY 2016 Actual Expenditures</u> | <u>FY 2017 Estimated Expenditures</u> | <u>Appropriation Type</u> | <u>Legal Citation</u>  | <u>Purpose</u>   |
|--|------------------------|------------------------------------|---------------------------------------|---------------------------|--|--|
| General                                  | Audit Practice         | 87000                              | 104000                                | Direct                    | 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. § 6.481 (Audits of Counties). Minn. Stat. § 6.49 (Audits of 1st Class Cities). Minn. Stat. § 6.495 (Audits of Public Pensions). 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 (Standards for School District Audits). Minn. Stat. § 124E.16 (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, 412.591 (Prescribes Audit Standards for Certain Cities). Minn. Stat. § 465.719 (Audits for Corporations receiving Public Money). Minn. Stat. § 469.100 (Compliance Examinations of Economic Development Authorities). Minn. Stat. § 471.697 (City and Town Audits/Financial Reports, Audits of 1st Class Cities). Minn. Stat. § 471.699 (Penalty for Failure to Comply). Minn. Stat. § 473.13 (Audits of Met Council). Minn. Stat. § 477A.017 (Prescribes Uniform Financial Accounting and Reporting Systems). | Audit Practice Functions not related to auditing including completing Statewide Single Audit Review. |
| Restricted Miscellaneous Special Revenue | Audit Practice         | 29000                              | 52000                                 | Statutory - Open          | 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. § 6.481 (Audits of Counties). Minn. Stat. § 6.49 (Audits of 1st Class Cities). Minn. Stat. § 6.495 (Audits of Public Pensions). 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 (Standards for School District Audits). Minn. Stat. § 124E.16 (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, 412.591 (Prescribes Audit Standards for Certain Cities). Minn. Stat. § 465.719 (Audits for Corporations receiving Public Money). Minn. Stat. § 469.100 (Compliance Examinations of Economic Development Authorities). Minn. Stat. § 471.697 (City and Town Audits/Financial Reports, Audits of 1st Class Cities). Minn. Stat. § 471.699 (Penalty for Failure to Comply). Minn. Stat. § 473.13 (Audits of Met Council). Minn. Stat. § 477A.017 (Prescribes Uniform Financial Accounting and Reporting Systems). | Provide Continuing Professional Education (CPE) to OSA staff and local government finance officials. |

Office of the State Auditor

Expenditures by Program & Budget Activity, for All Funds

| <u>Fund Name</u>               | <u>Budget Activity</u>       | <u>FY 2016 Actual Expenditures</u> | <u>FY 2017 Estimated Expenditures</u> | <u>Appropriation Type</u> | <u>Legal Citation</u>   | <u>Purpose</u>   |  |
|--------------------------------|------------------------------|------------------------------------|---------------------------------------|---------------------------|---|--|--|
|                                |                              |                                    |                                       |                           | Minn. Const., art. 5, §§ 1 and 4 (Executive branch).<br>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. § 6.481 (Audits of Counties).<br>Minn. Stat. § 6.49 (Audits of 1st Class Cities). Minn. Stat. § 6.495 (Audits of Public Pensions).<br>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 (Standards for School District Audits). Minn. Stat. § 124E.16 (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, 412.591 (Prescribes Audit Standards for Certain Cities). Minn. Stat. § 465.719 (Audits for Corporations receiving Public Money). Minn. Stat. § 469.100 (Compliance Examinations of Economic Development Authorities). Minn. Stat. § 471.697 (City and Town Audits/Financial Reports, Audits of 1st Class Cities). Minn. Stat. § 471.699 (Penalty for Failure to Comply). Minn. Stat. § 473.13 (Audits of Met Council). Minn. Stat. § 477A.017 (Prescribes Uniform Financial Accounting and Reporting Systems). |  | We have the legal authority to act in the public's best interest in overseeing local government finances, including counties, first-class cities, and other political subdivisions of the State. The division is required to charge and for audit services provided by state law which are deposited into the State Auditor's Enterprise Fund. |
| Audit Practice Enterprise Fund | Audit Practice               | 6502000                            | 7156000                               | Statutory - Open          |   |  |  |
|                                |                              |                                    |                                       |                           | 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 Audit Guides). Minn. Stat. § 609.456 (Mandatory Reporting to OSA for Public Employees and Officials).  | We work to ensure that funds spent by over 4,300 units of government 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 audits conducted by the Audit Practice Division. The division is funded by a General Fund Direct Appropriation |  |
| General                        | Legal/Special Investigations | 374000                             | 370000                                | Direct                    |   |  |  |

Office of the State Auditor

Expenditures by Program & Budget Activity, for All Funds

| Fund Name                                | Budget Activity        | FY 2016             | FY 2017                | Appropriation Type | Legal Citation   | Purpose  |
|--|------------------------|---------------------|------------------------|--------------------|--|--|
|  |                        | Actual Expenditures | Estimated Expenditures |                    |  |  |
| General                                  | Government Information | 539000              | 642000                 | Direct             | Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 6.475 (CTAS). Minn. Stat. §§ 6.74. 6.75 (Collection of Local Government Data, Report). Minn. Stat. § 6.745 (Summary Budget reports). Minn. Stat. § 6.756 (Special Districts reports). Minn. Stat. § 6.76 (Lobbying reports). Minn. Stat. § 6.78 (Best Practices reports). Minn. Stat. §§ 6.90, 6.91 (Performance Measures reports). Minn. Stat. § 367.36 (Towns Make Financial Report to OSA). 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, 412.02, 412.591 (City Financial reports). Minn. Stat. § 471.6965 (Prescribes Summary Budget Statement for Cities). 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). | 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 as resources allow. The division is funded by a General Fund Direct Appropriation. |
| Restricted Miscellaneous Special Revenue | CTAS Rewrite           | 1000                | 7000                   | Statutory - Open   | Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 6.475 (CTAS). Minn. Stat. §§ 6.74. 6.75 (Collection of Local Government Data, Report). Minn. Stat. § 6.745 (Summary Budget reports). Minn. Stat. § 6.756 (Special Districts reports). Minn. Stat. § 6.76 (Lobbying reports). Minn. Stat. § 6.78 (Best Practices reports). Minn. Stat. §§ 6.90, 6.91 (Performance Measures reports). Minn. Stat. § 367.36 (Towns Make Financial Report to OSA). 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, 412.02, 412.591 (City Financial reports). Minn. Stat. § 471.6965 (Prescribes Summary Budget Statement for Cities). 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). | Rewrite, maintain, and update of the Small City and Town Accounting System (CTAS) software. CTAS is used to maintain financial records for townships and small cities across the State. It can also be used to report directly to OSA annual financial reporting requirement.  |

Office of the State Auditor

Expenditures by Program & Budget Activity, for All Funds

| <u>Fund Name</u> | <u>Budget Activity</u> | <u>FY 2016 Actual Expenditures</u> | <u>FY 2017 Estimated Expenditures</u> | <u>Appropriation Type</u> | <u>Legal Citation</u>  | <u>Purpose</u>   |
|------------------|------------------------|------------------------------------|---------------------------------------|---------------------------|--|--|
| General          | Pension                | 370000                             | 473000                                | Direct                    | Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 6.495 (Audits of Relief Associations, Report to Commissioner of Revenue). Minn. Stat. § 6.496 (Provides Performance Results to Relief Associations). Minn. Stat. § 6.72 (Relief Associations Report). Minn. Stat. § 356.219 (Public Pension Funds Investment Reporting). Minn. Stat. § 424A.02 (Determines Compliance with Financial Requirements by Relief Associations). Minn. Stat. § 424A.05 (Authority to Approve Correction of Erroneous Deposit. Minn. Stat. § 424A.091 (Determines Compliance with Financial Requirements by Relief Associations). Minn. Stat. § 424A.092 (Determines Compliance with Financial Requirements by Relief Associations). Minn. Stat. § 424A.093 (Determines Compliance with Financial Requirements by Relief Associations). Minn. Stat. § 471.6175 (OPEB Trust Reports to OSA).  | The division works to ensure compliance with State laws governing administration, finances, investments, and pension benefits for approximately 700 volunteer fire and other types of local public pension plans in Minnesota. The division is 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. The division is funded by a General Fund Direct Appropriation. Pension state aid is used to reduce the appropriation. |
| General          | Operations Management  | 247000                             | 437000                                | Direct                    | Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 6.475 ((Electronic) CTAS). Minn. Stat. § 6.496 (Provides Electronic Performance Results to Relief Associations). Minn. Stat. § 6.72 (Relief Associations Report to OSA). Minn. Stat. § 6.74 (Electronic Collection of Local Government Data). Minn. Stat. § 367.36 (Towns Make Electronic Financial Reports to OSA). Minn. Stat. § 469.175 (Electronic TIF Districts report to OSA). 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 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). | The division supports 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.  |

Office of the State Auditor

Expenditures by Program & Budget Activity, for All Funds

| <u>Fund Name</u>                         | <u>Budget Activity</u>  | <u>FY 2016 Actual Expenditures</u> | <u>FY 2017 Estimated Expenditures</u> | <u>Appropriation Type</u> | <u>Legal Citation</u>  | <u>Purpose</u>  |
|--|-------------------------|------------------------------------|---------------------------------------|---------------------------|--|---|
| General                                  | Constitutional Office   | 468000                             | 309000                                | Direct                    | Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor).   | The State Auditor is an independent constitutional officer elected statewide to provide oversight of over 4,300 units of local government and serves the people of Minnesota. 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 council. The Office is funded by a General Fund Direct Appropriation.  |
| Restricted Miscellaneous Special Revenue | Tax Increment Financing | 621000                             | 685000                                | Statutory - Open          | Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 469.175 (TIF Districts Report to OSA). Minn. Stat. § 469.177 (Enforcement Costs; Correction of Errors). Minn. Stat. § 469.1771 (TIF Oversight). | The division works 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 oversee approximately 1,700 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. |

Column Descriptions:

Fund Name: Fund name used in SWIFT / BPAS

Office of the State Auditor

**Expenditures by Program & Budget Activity, for All Funds**

| <u>Fund Name</u>  | <u>Budget Activity</u> | <u>FY 2016 Actual Expenditures</u> | <u>FY 2017 Estimated Expenditures</u> | <u>Appropriation Type</u> | <u>Legal Citation</u> | <u>Purpose</u> |
|---|------------------------|------------------------------------|---------------------------------------|---------------------------|-----------------------|----------------|
| <p>Program / Budget Activity: List all programs &amp; associated budget activities for each fund<br/>Expenditures - state all dollars in thousands<br/>Appropriation Type: Direct, statutory, and if statutory - note if it is open or for a specific amount<br/>Legal Citation: State the legal authority for each program &amp; budget activity</p> |                        |                                    |                                       |                           |                       |                |



Department Name

Chargebacks, Transfers and Interagency Agreements

| Providing Agency Name         | Service                        | Type   | Rate    | Fund                                     | FY 2009 | FY 2010 | FY 2011 | Total Annual Amount Paid |          |          |          |          |          |
|-------------------------------|--------------------------------|--------|---------|--|---------|---------|---------|--------------------------|----------|----------|----------|----------|----------|
|                               |                                |        |         |  |         |         |         | FY 2012                  | FY 2013  | FY 2014  | FY 2015  | FY 2016  | FY 2017  |
| Department of Administration  | Bonds and Insurance            | Direct | various | General Fund                             | No data | No data | No data | 18605.86                 | 14003.29 | 1716.62  | 1619.81  | 1637.78  | 1549.8   |
| Department of Administration  | Bonds and Insurance            | Direct | various | Restricted Miscellaneous Special Revenue | No data | No data | No data | 344.14                   | 350.71   | 323.7    | 299.67   | 303.62   | 268.04   |
| Department of Administration  | Bonds and Insurance            | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 4014.68  | 3808.52  | 3848.6   | 3703.16  |
| Department of Administration  | Postage                        | Direct | various | General Fund                             | No data | No data | No data | 7723.6                   | 6043.23  | 1724.82  | 1929.12  | 811.04   | 199.6    |
| Department of Administration  | Postage                        | Direct | various | Restricted Miscellaneous Special Revenue | No data | No data | No data | 351.15                   | 89.86    | 35.85    | 34.25    | 42.34    | 48.86    |
| Department of Administration  | Postage                        | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 2300.43  | 2115.38  | 2505.17  | 944.48   |
| Department of Administration  | Space Rental                   | Direct | various | General Fund                             | No data | No data | No data | 929.52                   | 929.52   | 232.38   | 232.4    | 0        | 0        |
| Department of Administration  | Space Rental                   | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 697.14   | 697.12   | 0        | 0        |
| Department of Administration  | Other Rental                   | Direct | various | General Fund                             | No data | No data | No data | 0                        | 0        | 0        | 0        | 7        | 0        |
| Department of Administration  | Workers Compensation Insurance | Direct | various | General Fund                             | No data | No data | No data | 0                        | 0        | 2427     | 2797     | 2807.5   | 2060.25  |
| Department of Administration  | Workers Compensation Insurance | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 7281     | 8391     | 8264.5   | 6180.75  |
| Department of Administration  | Supplies                       | Direct | various | Restricted Miscellaneous Special Revenue | No data | No data | No data | 50.58                    | 252.92   | 0        | 223.86   | 0        | 0        |
| Department of Administration  | Tuition and Registraion Fee    | Direct | various | General Fund                             | No data | No data | No data | 80                       | 0        | 75       | 188.34   | 0        | 0        |
| Department of Human Services  | Postage                        | Direct | various | General Fund                             | No data | No data | No data | 0                        | 0        | 0        | 0        | 9.35     | 4.68     |
| Department of Human Services  | Postage                        | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 0        | 0        | 9.35     | 14.02    |
| Department of Human Services  | Supplies                       | Direct | various | General Fund                             | No data | No data | No data | 0                        | 0        | 0        | 0        | 20.73    | 50.43    |
| Department of Human Services  | Supplies                       | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 0        | 0        | 47.51    | 97.57    |
| Minnesota Management & Budget | Bonds and Insurance            | Direct | various | General Fund                             | No data | No data | No data | 477.68                   | 0        | 0        | 0        | 0        | 0        |
| Minnesota Management & Budget | Tuition and Registraion Fee    | Direct | various | Restricted Miscellaneous Special Revenue | No data | No data | No data | 0                        | 0        | 1275     | 0        | 0        | 0        |
| Minnesota Management & Budget | Network Services               | Direct | various | General Fund                             | No data | No data | No data | 0                        | 0        | 0        | 2049.68  | 2406     | 0        |
| Minnesota Management & Budget | Network Services               | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 0        | 6149     | 7218.04  | 0        |
| Minnesota Management & Budget | Tuition and Registraion Fee    | Direct | various | Restricted Miscellaneous Special Revenue | No data | No data | No data | 0                        | 0        | 0        | 0        | 145      | 0        |
| Minnesota Management & Budget | Tuition and Registraion Fee    | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 1657.42  | 130      | 425      | 275      |
| Minnesota Management & Budget | Software License Fee           | Direct | various | General Fund                             | No data | No data | No data | 225                      | 188      | 187.27   | 0        | 0        | 0        |
| Minnesota Management & Budget | Workers Compensation Insurance | Direct | various | General Fund                             | No data | No data | No data | 9119.67                  | 7967.3   | 13931.1  | 6546.54  | 7597.62  | 3412.44  |
| Minnesota Management & Budget | Workers Compensation Insurance | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 3239.78  | 0        | 0        | 0        |
| Minnesota Management & Budget | Supplies                       | Direct | various | General Fund                             | No data | No data | No data | 0                        | 0        | 50.52    | 0        | 46.8     | 0        |
| Minnesota Management & Budget | Supplies                       | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 13.56    | 0        | 0        | 0        |
| Minnesota Management & Budget | Tuition and Registraion Fee    | Direct | various | Restricted Miscellaneous Special Revenue | No data | No data | No data | 0                        | 770      | 0        | 0        | 0        | 0        |
| Minnesota Management & Budget | Network Services               | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 0        | 0        | 25752.82 | 14436.5  |
| MN.IT Services                | Mainframe Services             | Direct | various | General Fund                             | No data | No data | No data | 24834.94                 | 11478.32 | 3569.02  | 0        | 0        | 0        |
| MN.IT Services                | Mainframe Services             | Direct | various | Restricted Miscellaneous Special Revenue | No data | No data | No data | 1235                     | 747.5    | 637.33   | 0        | 0        | 0        |
| MN.IT Services                | Mainframe Services             | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 8412.7   | 0        | 0        | 0        |
| MN.IT Services                | Network Services               | Direct | various | General Fund                             | No data | No data | No data | 31007.69                 | 27814.77 | 10296.53 | 10139.14 | 10861.62 | 3654.05  |
| MN.IT Services                | Network Services               | Direct | various | Restricted Miscellaneous Special Revenue | No data | No data | No data | 1317.63                  | 943.4    | 1041.57  | 1435.25  | 1385.55  | 374.91   |
| MN.IT Services                | Network Services               | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 20551.86 | 29389.69 | 33388.13 | 13007.69 |
| DEED                          | Unemployment Compensation      | Direct | various | General Fund                             | No data | No data | No data | 71.48                    | 6693.72  | 2208.58  | 0        | 0        | 4010.36  |
| DEED                          | Unemployment Compensation      | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 1204.68  | 165.6    | 894.27   | 0        |
| MinnCorr Industries           | Duplicating Services           | Direct | various | General Fund                             | No data | No data | No data | 671.58                   | 156.06   | 0        | 0        | 0        | 0        |
| MinnCorr Industries           | Postage                        | Direct | various | General Fund                             | No data | No data | No data | 0                        | 0        | 0        | 10       | 0        | 0        |
| MinnCorr Industries           | Supplies                       | Direct | various | General Fund                             | No data | No data | No data | 2294.64                  | 249.69   | 156.05   | 125.38   | 133.45   | 62       |
| MinnCorr Industries           | Supplies                       | Direct | various | Restricted Miscellaneous Special Revenue | No data | No data | No data | 72.38                    | 31.21    | 0        | 0        | 0        | 0        |
| MinnCorr Industries           | Supplies                       | Direct | various | Audit Practice Enterprise Fund           | No data | No data | No data | 0                        | 0        | 830.86   | 133.45   | 166.82   | 262.18   |
| Supreme Court                 | Supplies                       | Direct | various | General Fund                             | No data | No data | No data | 35                       | 35       | 0        | 0        | 35       | 0        |
| Department of Transportations | Space Rental                   | Direct | various | General Fund                             | No data | No data | No data | 300                      | 0        | 0        | 0        | 0        | 0        |



Department Name

Carryforward Amounts from FY 2016 to FY 2017

\$ in thousands

| <u>Program</u>            | <u>Fund</u>    | <u>Amount</u> | <u>Purpose</u>  | <u>Legal Authority</u>   |
|---------------------------|----------------|---------------|---|--|
| General                   | Audit Practice |               | Audit Practice Functions not related to auditing including completing Statewide<br>1 Single Audit Review.   | 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. § 6.481 (Audits of Counties). Minn. Stat. § 6.49 (Audits of 1st Class Cities). Minn. Stat. § 6.495 (Audits of Public Pensions). 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 (Standards for School District Audits). Minn. Stat. § 124E.16 (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, 412.591 (Prescribes Audit Standards for Certain Cities). Minn. Stat. § 465.719 (Audits for Corporations receiving Public Money). Minn. Stat. § 469.100 (Compliance Examinations of Economic Development Authorities). Minn. Stat. § 471.697 (City and Town Audits/Financial Reports, Audits of 1st Class Cities). Minn. Stat. § 471.699 (Penalty for Failure to Comply). Minn. Stat. § 473.13 (Audits of Met Council). Minn. Stat. § 477A.017 (Prescribes Uniform Financial Accounting and Reporting Systems). |
| Restricted Miscellaneous  | Audit Practice |               | Provide Continuing Professional Education (CPE) to OSA staff and local government<br>17 finance officials.  | 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. § 6.481 (Audits of Counties). Minn. Stat. § 6.49 (Audits of 1st Class Cities). Minn. Stat. § 6.495 (Audits of Public Pensions). 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 (Standards for School District Audits). Minn. Stat. § 124E.16 (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, 412.591 (Prescribes Audit Standards for Certain Cities). Minn. Stat. § 465.719 (Audits for Corporations receiving Public Money). Minn. Stat. § 469.100 (Compliance Examinations of Economic Development Authorities). Minn. Stat. § 471.697 (City and Town Audits/Financial Reports, Audits of 1st Class Cities). Minn. Stat. § 471.699 (Penalty for Failure to Comply). Minn. Stat. § 473.13 (Audits of Met Council). Minn. Stat. § 477A.017 (Prescribes Uniform Financial Accounting and Reporting Systems). |
| Audit Practice Enterprise | Audit Practice |               | We have the legal authority to act in the public's best interest in overseeing local government finances, including counties, first-class cities, and other political subdivisions of the State. We are required to charge for our audit services which<br>1061 are deposited into the State Auditor's Enterprise Fund. | 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. § 6.481 (Audits of Counties). Minn. Stat. § 6.49 (Audits of 1st Class Cities). Minn. Stat. § 6.495 (Audits of Public Pensions). 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 (Standards for School District Audits). Minn. Stat. § 124E.16 (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, 412.591 (Prescribes Audit Standards for Certain Cities). Minn. Stat. § 465.719 (Audits for Corporations receiving Public Money). Minn. Stat. § 469.100 (Compliance Examinations of Economic Development Authorities). Minn. Stat. § 471.697 (City and Town Audits/Financial Reports, Audits of 1st Class Cities). Minn. Stat. § 471.699 (Penalty for Failure to Comply). Minn. Stat. § 473.13 (Audits of Met Council). Minn. Stat. § 477A.017 (Prescribes Uniform Financial Accounting and Reporting Systems). |

## Department Name

### Carryforward Amounts from FY 2016 to FY 2017

\$ in thousands

| <u>Program</u> | <u>Fund</u>          | <u>Amount</u> | <u>Purpose</u>  | <u>Legal Authority</u>   |
|----------------|----------------------|---------------|---|--|
| General        | Legal/Special Invest | 1             | We work to ensure that funds spent by over 4,300 units of government are used in compliance with state law. 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 audits conducted by the Audit Practice Division. The division is funded by a General Fund Direct Appropriation          | 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 Audit Guides). Minn. Stat. § 609.456 (Mandatory Reporting to OSA for Public Employees and Officials).   |
| General        | Government Inform    | 14            | The division is 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 as resources allow. The division is funded by a General Fund Direct Appropriation.   | Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 6.475 (CTAS). Minn. Stat. §§ 6.74. 6.75 (Collection of Local Government Data, Report). Minn. Stat. § 6.745 (Summary Budget reports). Minn. Stat. § 6.756 (Special Districts reports). Minn. Stat. § 6.76 (Lobbying reports). Minn. Stat. § 6.78 (Best Practices reports). Minn. Stat. §§ 6.90, 6.91 (Performance Measures reports). Minn. Stat. § 367.36 (Towns Make Financial Report to OSA). 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, 412.02, 412.591 (City Financial reports). Minn. Stat. § 471.6965 (Prescribes Summary Budget Statement for Cities). 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). |
| Restricted     | Miscellaneous        | 60            | Rewrite maintain, and update of the Small City and Town Accounting System (CTAS) software.  | Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 6.475 (CTAS). Minn. Stat. §§ 6.74. 6.75 (Collection of Local Government Data, Report). Minn. Stat. § 6.745 (Summary Budget reports). Minn. Stat. § 6.756 (Special Districts reports). Minn. Stat. § 6.76 (Lobbying reports). Minn. Stat. § 6.78 (Best Practices reports). Minn. Stat. §§ 6.90, 6.91 (Performance Measures reports). Minn. Stat. § 367.36 (Towns Make Financial Report to OSA). 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, 412.02, 412.591 (City Financial reports). Minn. Stat. § 471.6965 (Prescribes Summary Budget Statement for Cities). 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). |
| General        | Pension              | 13            | The division works to ensure compliance with State laws governing administration, finances, investments, and pension benefits for approximately 700 volunteer fire and other types of local public pension plans in Minnesota. We certify Volunteer Fire Reliefs for fire state aid. 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. The division is funded by a General Fund Direct Appropriation. Pension state aid is used to reduce the appropriation. | Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 6.495 (Audits of Relief Associations, Report to Commissioner of Revenue). Minn. Stat. § 6.496 (Provides Performance Results to Relief Associations). Minn. Stat. § 6.72 (Relief Associations Report). Minn. Stat. § 356.219 (Public Pension Funds Investment Reporting). Minn. Stat. § 424A.02 (Determines Compliance with Financial Requirements by Relief Associations). Minn. Stat. § 424A.05 (Authority to Approve Correction of Erroneous Deposit). Minn. Stat. § 424A.091 (Determines Compliance with Financial Requirements by Relief Associations). Minn. Stat. § 424A.092 (Determines Compliance with Financial Requirements by Relief Associations). Minn. Stat. § 424A.093 (Determines Compliance with Financial Requirements by Relief Associations). Minn. Stat. § 471.6175 (OPEB Trust Reports to OSA).   |

Department Name

Carryforward Amounts from FY 2016 to FY 2017

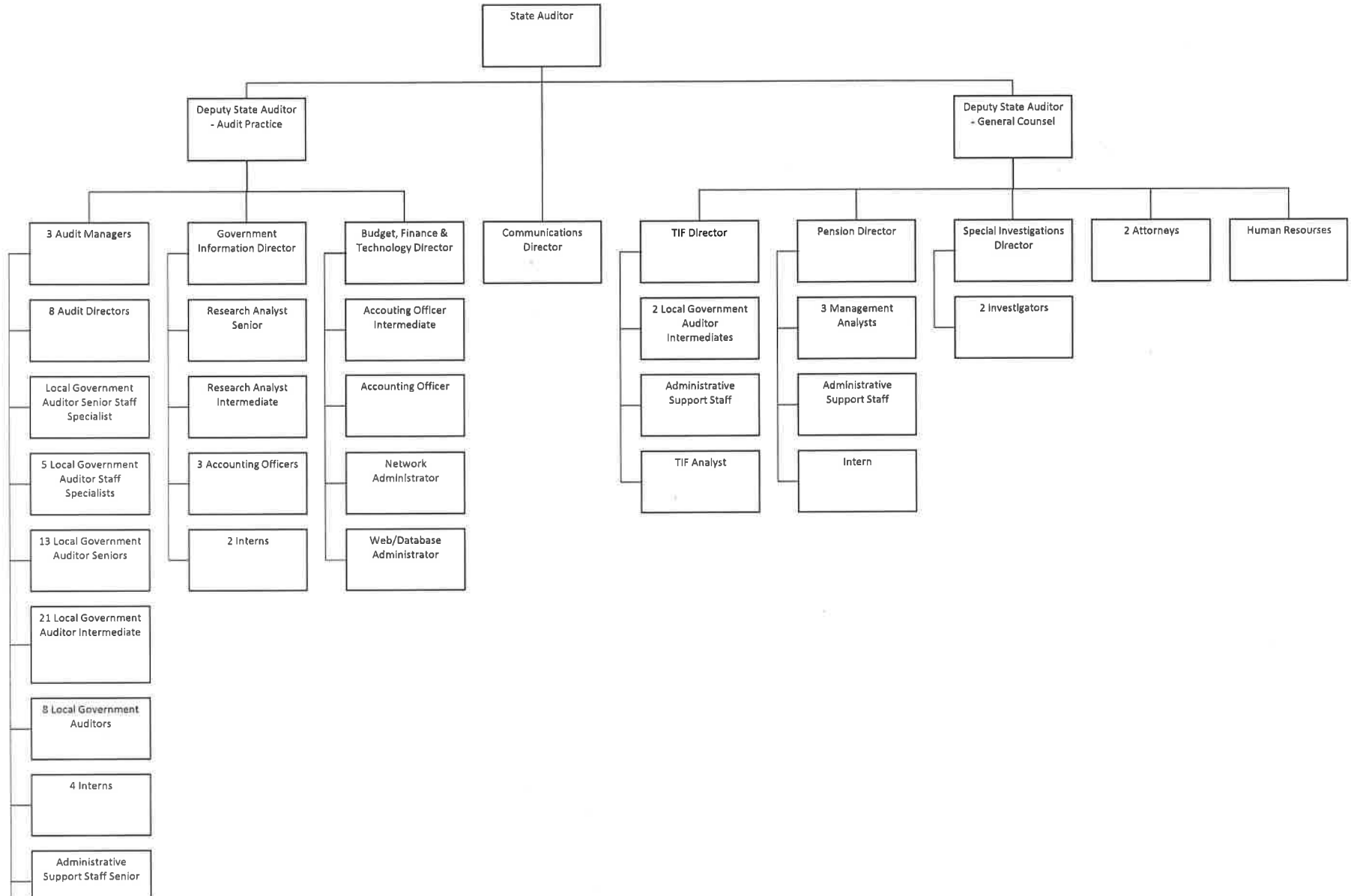
\$ in thousands

| <u>Program</u>           | <u>Fund</u>          | <u>Amount</u> | <u>Purpose</u>   | <u>Legal Authority</u>  |
|--------------------------|----------------------|---------------|--|---|
| General                  | Operations Manage    | 65            | <p>The division supports all activities within the Office by providing the accounting, facilities management, technology support, and human resources services for all divisions. It is funded by a General Fund Direct Appropriation. Costs related to the Audit Practice Enterprise Fund are allocated directly to that fund.</p>  | <p>Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 6.475 ((Electronic) CTAS). Minn. Stat. § 6.496 (Provides Electronic Performance Results to Relief Associations). Minn. Stat. § 6.72 (Relief Associations Report to OSA). Minn. Stat. § 6.74 (Electronic Collection of Local Government Data). Minn. Stat. § 367.36 (Towns Make Electronic Financial Reports to OSA). Minn. Stat. § 469.175 (Electronic TIF Districts report to OSA). 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 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).</p> |
| General                  | Constitutional Offic | 8             | <p>The State Auditor is an independent constitutional officer elected statewide to provide oversight of over 4,300 units of local government. The State Auditor serves the people of the State. 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 council. The Office is funded by a General Fund Direct Appropriation.</p>   | <p>Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor).</p>   |
| Restricted Miscellaneous | Tax Increment Finan  | 2535          | <p>The division works 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 1,700 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. The divisions is funded by a Special Revenue Fund Statutory Appropriation.</p> | <p>Minn. Const., art. 5, §§ 1 and 4 (Executive branch). Minn. Stat., ch. 6 (State Auditor). Minn. Stat. § 469.175 (TIF Districts Report to OSA). Minn. Stat. § 469.177 (Enforcement Costs; Correction of Errors). Minn. Stat. § 469.1771 (TIF Oversight).</p>   |

**Organization Chart & Pending Positions**

Include an organization chart as described in the cover letter.  
 Chart may be submitted separately if it does not fit into the Excel format.

List pending position requests or pending offers to individuals



Department Name

FTE by Fund

| <u>Fund</u>                           | <u>FY 2009</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Fund                          | 96.25          | 96.94          | 95.6           | 92.21          | 86.04          | 19.87          | 20.19          | 20.31          | 18.33          |
| Restricted Misc. Special Revenue Fund | 8.02           | 7.1            | 6.51           | 5.63           | 6.38           | 6.15           | 6.1            | 5.9            | 5.23           |
| State Auditor Enterprise Fund         | 0              | 0              | 0              | 0              | 0              | 65.42          | 60.67          | 61.23          | 61.34          |

Department Name

FTE by Class

| <u>Fund Name</u>                      | <u>Deputy State Auditor</u> | <u>Asst. Commissioners</u> | <u>Directors/Managers</u> | <u>Asst. Directors / Managers</u> | <u>Supervisors</u> | <u>Professional Staff</u> | <u>Clerical</u> | <u>Unclassified</u> | <u>Temporary</u> |
|---------------------------------------|-----------------------------|----------------------------|---------------------------|-----------------------------------|--------------------|---------------------------|-----------------|---------------------|------------------|
| General Fund                          | 0.75                        |                            | 2.46                      |                                   |                    | 6.82                      | 0.55            |                     | 1.16             |
| Restricted Misc. Special Revenue Fund | 0.25                        |                            | 1                         |                                   |                    | 3.13                      | 0.07            |                     | 0                |
| State Auditor Enterprise Fund         | 1                           |                            | 4.2                       |                                   |                    | 57.65                     | 3.92            |                     | 0.94             |

## Salary History

Proved salary history for employees in the listed classes. Please add rows as needed.

| <u>Class</u>          | <u>Name</u>                              | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|-----------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Deputy Commissioner   | Deputy State Auditor - General Counsel   | 98,277.05   | 98,950.40   | 98,417.25   | 98,950.40   | 102,003.23  | 102,395.52  | 102,395.52  | 85,250.08   | 99,967.29   |
| Deputy Commissioner   | Deputy State Auditor - Audit Practice    | 105,283.20  | 104,385.90  | 103,787.70  | 104,186.54  | 108,738.13  | 107,043.89  | 113,737.80  | 114,118.74  | 113,574.54  |
| Directors or Managers | Special Investigations Director          | 85,127.76   | 85,127.78   | 85,127.77   | 84,149.36   | 87,776.09   | 96,735.84   | 74,426.24   | 75,288.32   | 86,595.10   |
| Directors or Managers | Government Information Director          | 63,224.64   | 63,224.64   | 63,224.64   | 77,116.50   | 285.36      | 40,200.15   | 42,574.10   | 40,929.39   | 40,352.76   |
| Directors or Managers | Pension Director                         | 56,779.72   | 57,795.84   | 57,795.84   | 57,795.84   | 60,444.80   | 60,677.31   | 77,598.35   | 66,254.62   | 66,001.78   |
| Directors or Managers | Communications Director                  | 55,263.60   | 56,563.97   | 50,577.07   | 52,554.67   | 57,740.88   | 57,962.88   | 64,477.45   | 63,257.29   | 63,015.83   |
| Directors or Managers | Director of Budget, Finance & Technology | 91,099.69   | 89,387.28   | 91,099.67   | 91,099.68   | 96,102.82   | 96,568.65   | 102,247.99  | 102,741.61  | 100,432.79  |
| Directors or Managers | TIF Director                             | 90,202.61   | 92,597.19   | 92,931.30   | 76,637.16   | 104,642.63  | 87,007.05   | 93,893.79   | 94,347.17   | 92,227.01   |
| Directors or Managers | Audit Manager                            | 94,887.54   | 94,887.53   | 94,887.55   | 100,450.13  | 47,857.57   | 46,611.50   | 15,391.05   | -           | -           |
| Directors or Managers | Audit Manager                            | 93,038.46   | 93,439.68   | 92,726.40   | 93,083.04   | 98,440.80   | 97,029.36   | 102,834.01  | 103,228.00  | 102,834.00  |
| Directors or Managers | Audit Manager                            | 93,172.20   | 92,993.88   | 95,133.72   | 93,083.04   | 98,191.11   | 97,029.36   | 103,819.00  | 103,228.00  | 102,834.00  |

## Potential Budget Adjustments

Identify how your agency would adjust your budget with an up to 10 percent downward adjustment.

in separate format



## Other Information

Please indicate if the items listed in (G) of the cover letter apply to your agency.

Information may be submitted in a separate format if needed, or added as a new tab to this workbook.

|                                    | <u>Applicable (yes/no)</u> | <u>Information included in<br/>in this Excel sheet.</u> | <u>Information submitted<br/>in separate format</u> |
|------------------------------------|----------------------------|---|---|
| Rulemaking                         | No                         |   |   |
| Future Federal funding             | No                         |   |   |
| Competitive Grant Opportunities    | No                         |   |   |
| Internal Financial Transfers       | No                         |   |   |
| Agency Use of State Owned Vehicles | No                         |   |   |
| Pending Lawsuits                   | Yes                        |   | X   |