

HOUSE RESEARCH

Bill Summary

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- 1** **Audit of State Fair.** Current law requires the Legislative Auditor to audit the State Fair annually. This section provides that this audit may be conducted by the Legislative Auditor or by an independent auditor.
 - 2** **Use of carryforward.** A 2010 law allowed the Legislative Auditor to use money carried forward from the biennium ending June 30, 2009, for costs related to audits of the constitutional Legacy Funds. This section extends that law in two ways: (1) the law would also apply to money carried forward from the biennium ending June 30, 2011; and (2) the money carried forward could be used to audit MnSCU, as well as the Legacy Funds.