

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 1197
Version: As Introduced

DATE: March 8, 2013

Authors: Beard and others

Subject: Legislative Auditor

Analyst: Mark Shepard

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Overview

Makes various changes to laws governing the legislative auditor.

Section

- 1 Financial audits.** Strikes requirement that the legislative auditor audit the financial statements of the state of Minnesota, and provides instead that the auditor shall do this as resources permit. Current law requires that audits cover appropriate and economic use of public funds. This section adds “other public resources” to this requirement. Strikes names of entities that no longer exist or have been renamed.
- 2 Data security audits.** Provides that as resources permit, the legislative auditor shall audit information and data systems for organizations subject to the legislative auditor’s authority. Requires these audits to include an assessment of controls to protect government data from unauthorized access and use, and an assessment of compliance with other legal requirements relating to operation of information and data systems, and classification and protection of data in the systems.
- 3 Obligation to notify the legislative auditor.** Requires the chief executive, financial, or information officers of organizations subject to the legislative auditor’s authority to promptly notify the legislative auditor when the officer obtains information indicating that public money or other public resources may have been used for an unlawful purpose, or when the officer obtains information indicating that data classified as “not public” may have been accessed or used unlawfully. Requires coordination with appropriate law enforcement officials, as necessary.