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Overview

This bill eliminates the state auditor enterprise fund and instead provides that the funds the state auditor receives from billing local governments for auditing services must be credited to the general fund.

The effect of this change is that all funds to support the state auditor's operations must be appropriated to the Office of the State Auditor by law. Under the existing enterprise fund structure, local government billing receipts are credited to the enterprise fund and are available to the state auditor automatically, without the need for an additional legislative appropriation.

The practice of billing local governments for the state auditor's services, and the amounts charged, would not be changed by this bill.

Section

- 1** **Payments to state auditor.** Redirects payments received from counties for the costs of conducting an audit from the state auditor enterprise fund to the general fund.
- 2** **Billings by state auditor.** Redirects payments received from political subdivisions for the costs of conducting examinations by the state auditor from the state auditor enterprise fund to the general fund.
- 3** **Reports to the legislature.** Provides a conforming reference to an existing legislative reporting requirement, related to the elimination of the state auditor enterprise fund.

Section

- 4** **Transition.** Requires receipts from the state auditor's conduct of examinations to be credited to the general fund beginning July 1, 2017. This section also transfers amounts in the state auditor enterprise fund as of that date to the general fund.
- 5** **Appropriation.** Provides an appropriation to the Office of the State Auditor for fiscal year 2018.
- 6** **Repealer.** Repeals the statute establishing the state auditor enterprise fund.