

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 1405

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DATE
02/25/2021

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Introduction and first reading
 Referred to State Government Finance and Policy and Elections

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to economic development; directing the legislative auditor to conduct
- 1.3 financial audits of grants related to the COVID-19 pandemic.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. **DIRECTION TO LEGISLATIVE AUDITOR; COVID-19 GRANTS**
- 1.6 **AUDITS.**
- 1.7 (a) The legislative auditor shall conduct financial audits of all COVID-19-related grant
- 1.8 programs administered by the state, local governments, and nonprofit organizations to
- 1.9 review grant program administration and compliance by both the grantors and recipients of
- 1.10 the grants.
- 1.11 (b) The audits shall:
- 1.12 (1) review whether recipients of grant awards met the requirements specified for the
- 1.13 grant;
- 1.14 (2) examine whether grant awards were used in accordance with the eligible uses allowed
- 1.15 for a grant; and
- 1.16 (3) evaluate financial information, including administrative expenses incurred by grantors.
- 1.17 (c) The legislative auditor shall report the results of the financial audits required under
- 1.18 paragraph (a) to the chairs and ranking minority members of the legislative committees and
- 1.19 divisions with jurisdiction over economic development finance and policy by October 15,
- 1.20 2021.
- 1.21 **EFFECTIVE DATE.** This section is effective the day following final enactment.