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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 1988

03/04/2019 Authored by Schomacker
The bill was read for the first time and referred to the Committee on Government Operations

1.1 A bill for an act
1.2 relating to state government; clarifying the application of certain laws governing
1.3 audits of counties by the state auditor; amending Minnesota Statutes 2018, section
1.4 6.481, subdivision 1.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2018, section 6.481, subdivision 1, is amended to read:

1.7 Subdivision 1. Powers and duties. (a) All the powers and duties conferred and imposed
1.8 upon the state auditor shall be exercised and performed by the state auditor in respect to the
1.9 offices, institutions, public property, and improvements of several counties of the state. The
1.10 state auditor may visit, without previous notice, each county and examine all accounts and
1.11 records relating to the receipt and disbursement of the public funds and the custody of the
1.12 public funds and other property. The state auditor shall prescribe and install systems of
1.13 accounts and financial reports that shall be uniform, so far as practicable, for the same class
1.14 of offices.

1.15 (b) As used in this section, "county" includes a special district consisting exclusively of
1.16 counties operating under a joint powers agreement under section 471.59.

1.17 EFFECTIVE DATE. This section is effective the day following final enactment and
1.18 applies retroactively to audits and examinations covering fiscal year 2018 and thereafter.