

**609.456 REPORTING TO STATE AUDITOR AND LEGISLATIVE AUDITOR REQUIRED.**

Subdivision 1. **State auditor; police; firefighters; teachers.** Whenever a public employee or public officer of a political subdivision, charter commission, or local public pension plan governed by sections 424A.091 to 424A.096 or chapter 354A, discovers evidence of theft, embezzlement, unlawful use of public funds or property, or misuse of public funds by a charter commission or any person authorized to expend public funds, the employee or officer shall promptly report to law enforcement and shall promptly report in writing to the state auditor a detailed description of the alleged incident or incidents. Notwithstanding chapter 13 or any other statute related to the classification of government data, the public employee or public officer shall provide data or information related to the alleged incident or incidents to the state auditor and law enforcement, including data classified as not public.

Subd. 2. **Legislative auditor.** Whenever an employee or officer of the state, University of Minnesota, or other organization listed in section 3.971, subdivision 6, discovers evidence of theft, embezzlement, or unlawful use of public funds or property, the employee or officer shall, except when to do so would knowingly impede or otherwise interfere with an ongoing criminal investigation, promptly report in writing to the legislative auditor a detailed description of the alleged incident or incidents.

**History:** 1992 c 592 s 17; 1999 c 99 s 21,23; 2002 c 352 s 14; 2013 c 35 s 1; 2013 c 111 art 5 s 80