
INTRODUCTION

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The Minnesota State High School League is a “nonprofit corporation that is a voluntary association” of public and private high schools.¹ Member schools delegate control of certain extracurricular activities to the League, making the League, according to its constitution, responsible for: administering a program of competitive activities in athletics, music, speech, and drama on district, regional, and state levels; establishing uniform and equitable rules for participation; elevating standards of sportsmanship and encouraging responsible citizenship; protecting schools and students from exploitation by special interest groups; providing plans for financial assistance to students injured in school activities; and serving the best interests of member schools and their students by providing cooperative and coordinated activities on a statewide basis that individual schools could not organize on their own.

Although the League is not a state agency, over the last ten years, the Legislature has shown continuing interest in its activities. In the late 1980s and early 1990s, concern was most strongly focused on financial issues at the League. Two studies by the Legislative Auditor’s Office, annual financial and compliance audits by the State Auditor’s Office, and a local newspaper investigation all documented questionable financial policies, procedures, and practices. The Legislature responded by enacting legislation that required the League to implement significant reforms to increase public accountability and curb financial irregularities.

Yet, questions about the League’s activities have persisted. In May 1997, the Legislative Audit Commission again directed us to evaluate the Minnesota State High School League. Our study focused on the following major research questions:

- **What changes have occurred since our 1987 evaluation of the Minnesota State High School League?**
- **What state laws govern the League’s operation and how do they compare with those governing state agencies?**
- **Are changes needed to make the League more accountable to the Legislature, students, parents, member schools, and the public?**

¹ *Minn. Stat.* §128C.01.

To answer these questions, we compared the Minnesota State High School League's bylaws and policies with various public accountability laws that govern state agencies. We also examined League practices, especially in areas where the League is not subject to state law or where issues were raised by legislators or staff. We talked with staff and board members from the League and officials from state agencies with oversight responsibilities. We also interviewed representatives from student, parent, and school organizations to learn about the League's relationship with its constituents. Finally, we examined how other states have organized similar activities.

Because Minnesota statutes clearly assign the responsibility for conducting financial and compliance audits to the State Auditor's Office, we did not audit financial expenditures. Instead, we focused on the overall structure of the League and the framework in which expenditures are made. We also excluded the League's 16 regional offices from our review. The League's constitution permits region committees to collect and expend funds in administering sub-state tournaments and competitions.

This report has three chapters. Chapter 1 provides background information on the Minnesota State High School League and discusses how it has changed since 1987. Chapter 2 examines how state laws try to ensure public accountability in state agencies, the extent to which these state laws also govern the League, and how accountability is ensured when state laws do not apply. Chapter 3 discusses whether major changes are needed in the League's structure and presents our major recommendations for the Legislature's consideration.