



Office of the Legislative Auditor  
State of Minnesota

# Financial Audit Division July 15, 2021

Jim Nobles | Legislative Auditor  
Lori Leysen | Deputy Legislative Auditor

# Jurisdiction

## Executive Branch

- Boards and Commissions
- Constitutional Officers
- Departments and Agencies

## Judicial Branch

- Administrative Offices
- Courts

## Higher Education

- Minnesota State
- University of Minnesota

## Metropolitan Government

- Metropolitan Airports Commission
- Metropolitan Council
- Mosquito Control District

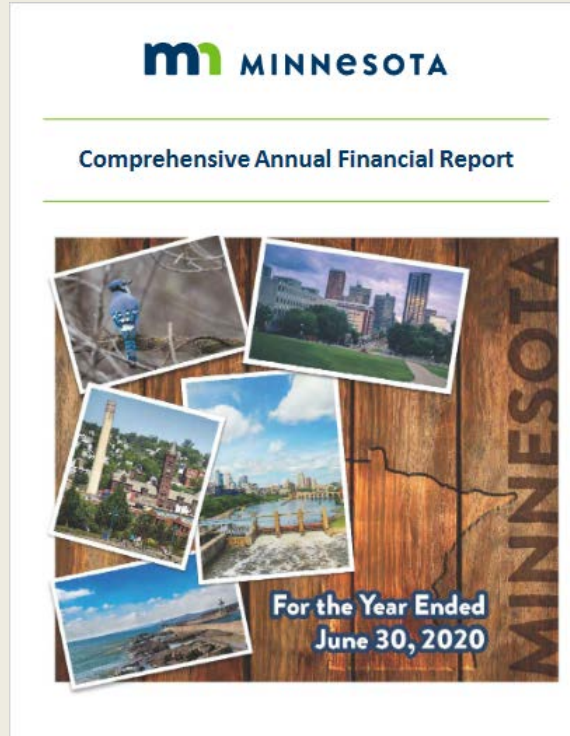
## Nonprofit Organizations

- Agricultural Utilization Research Institute
- ClearWay Minnesota
- Enterprise Minnesota
- Historical Society
- State Agricultural Society

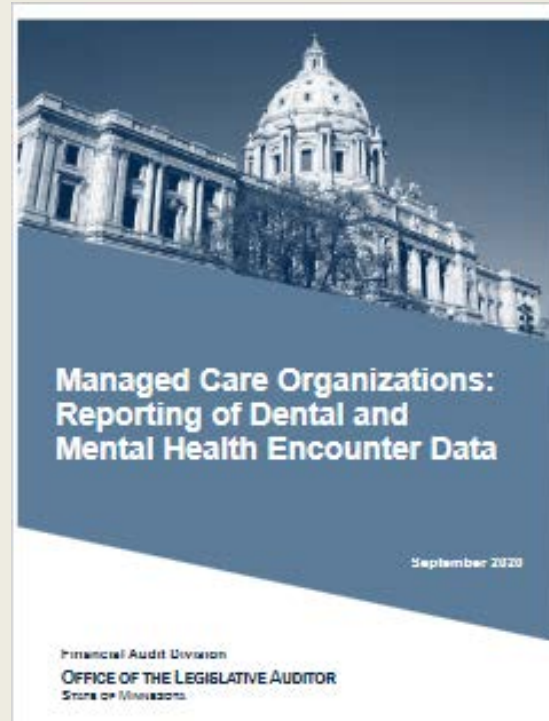
## Other

- Public money paid to nonprofit organizations, vendors, and others to provide public services.

# Required Audits



Financial  
Statements



Managed Care  
Organizations



Motor Vehicle Title and  
Registration System

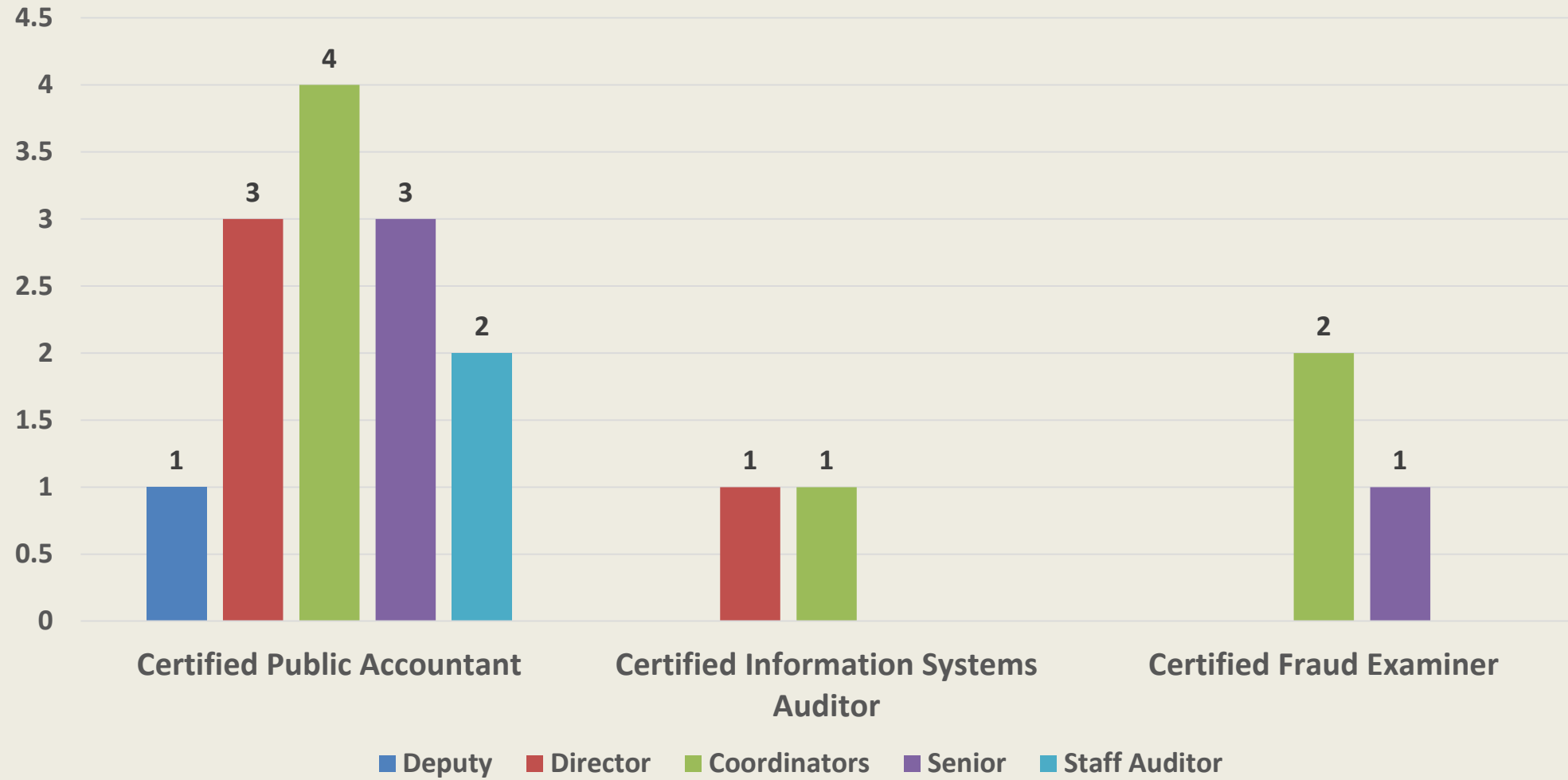
# Discretionary Audits

- Internal control and compliance
- Selection
  - Assessment of risk
  - Legislative input
- Audit Standards
  - Generally Accepted Government Auditing Standards

# Financial Audit Division Staff

	Deputy Legislative Auditor	Audit Directors	Coordinators	Senior Auditors	Staff Auditors	Total
Currently Employed	1	4	7	11	7	30
Vacancies	0	1	0	1	7	9
0 to 5 Years	0	1	2	5	7	15
5 to 10 Years	1	0	2	4	0	7
10+ Years	0	3	3	2	0	8

# Auditor Qualifications



# Financial Audit Division Turnover

FY 2021	FY 2020	FY 2019
Departures (7)	Departures (5)	Departures (7)
Hires (2)	Hires (4)	Hires (9)

# Audits in Process

## Internal Control and Compliance Audits

- Department of Human Services: MinnesotaCare Eligibility
- Department of Human Rights
- Department of Iron Range Resources and Rehabilitation
- Military Salary Differential Pay
- Department of Transportation: Trunk Highway Fund Activity
- Emergency Medical Services Regulatory Board
- Emergency Purchases Related to COVID-19
- Managed Care Organizations: Personal Care Assistant Services Encounter Data

## Information Technology Audits

- Disaster Recovery Strategies for Critical IT Systems
- Minnesota Vehicle Title and Registration System



# Year in Review

## **Internal Control and Compliance Audits**

- April 2020 – Minnesota Eligibility Technology System
- June 2020 – State Services for Persons with Hearing and Vision Disabilities
- August 2020 – Minnesota Department of Public Safety: Sales of Driver and Vehicle Records
- August 2020 – Department of Natural Resources: Park Fees and Retail Sales
- September 2020 – Managed Care Organizations: Reporting of Dental and Mental health Encounter Data
- February 2021 – Office of the State Auditor
- March 2021 – Department of Human Services: Behavioral Health Grants Management

## **Financial Audits**

- December 2020 – Annual Comprehensive Financial Report
- March 2020 and April 2021 – Financial and Compliance Report on Federally Assisted Programs

## **Information and Technology Audits**

- Quarterly – Minnesota Vehicle Title and Registration System

# Questions?

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