

Office of the Governor and Lieutenant Governor

Performance Audit

Released November 4, 2025

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Audit Objectives and Scope

Objectives

Did the Office of the Governor and Lieutenant Governor comply with the criteria we tested and resolve prior audit findings?

Scope

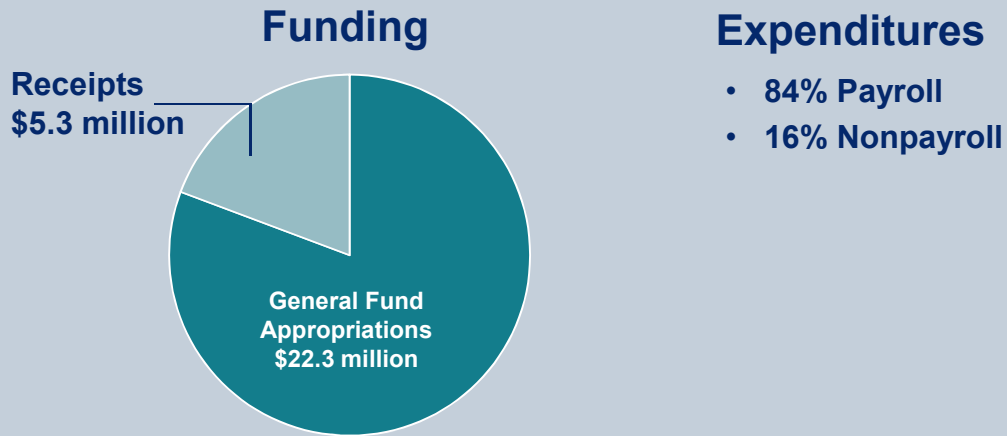
July 1, 2022 – December 31, 2024

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State of Minnesota
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Funding and Expenditures

July 1, 2022 – December 31, 2024



Audit Areas

- Inventory of Assets
- Payroll Expenditures
- Nonpayroll Expenditures
- Receipts

Audit Conclusions

The Office of the Governor and Lieutenant Governor:

- Generally did not comply with the criteria we tested
- Did not fully resolve four of five prior audit findings we tested

We identified 12 findings across all audit areas.

Inadequate Segregation of Duties (pp. 27–29)

The Office Coordinator was responsible for:

- Purchasing
- Receiving goods and services
- Processing vendor payments
- Tracking and monitoring inventory

Recommendation

The office should:

- Segregate incompatible duties or
- Mitigate the risk by developing internal controls

Late Payments (p. 30)

The office frequently paid vendors late.

- 29 of 30 purchasing card statements
- 92 of 208 invoices for recurring expenditures
- 23 of 41 invoices for other goods and services

Recommendations

The office should:

- Promptly pay its vendors
- Strengthen internal controls to ensure it pays vendor invoices promptly

Inaccurate Payments (pp. 31–32)

The office issued inaccurate payments.

- 14 of 40 employee expense reimbursements
- 2 of 25 state airplane vendor payments

Recommendations

The office should:

- Resolve inaccurate payments
- Strengthen internal controls to ensure it accurately reimburses employees and pays vendors

Unsupported Expenditures (pp. 33–34)

The office did not have documentation to support some expenditures.

- 40 of 41 vendor payments
- 16 of 40 employee expenditure reimbursements
- 18 of 49 purchasing card statements

Recommendations

To support proper procurement, receipt, and payments, the office should:

- Obtain and retain documentation
- Strengthen internal controls

Ineffective Receipts Management (pp. 18–19)

The office did not collect all amounts it was owed and did not always record deposits accurately.

- Did not collect about \$12,000 to recover the cost of events held at the governor's residence
- Did not fully process four deposits totaling over \$3,000 in the state's accounting system

Ineffective Receipts Management (cont.)

The office did not maintain documentation supporting the amounts it billed or deposited.

- Did not have documentation confirming that it deposited \$170 in donations it collected
- Did not have documentation to fully support:
 - two invoices
 - four deposits

Recommendations

The office should:

- Ensure that it manages its receipts as required by state law and office policy
- Strengthen internal controls over its receipt processes

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