

# Office of the Attorney General

Performance Audit  
Released September 25, 2023

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## Office of the Attorney General Overview

- Constitutional Office
- Functions:
  - Government Support
  - Health and Safety
  - Consumer Protections
  - Solicitor General
  - Administrative Operations

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State of Minnesota  
2

## Audit Objectives and Scope

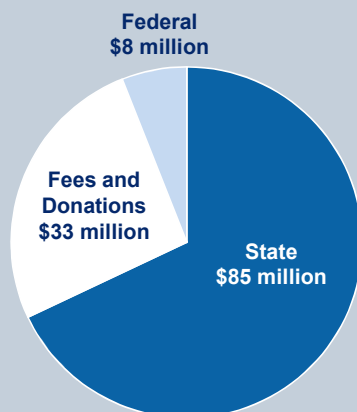
### Objectives

Did the Office of the Attorney General have adequate internal controls, comply with significant finance-related legal requirements, and resolve prior audit findings?

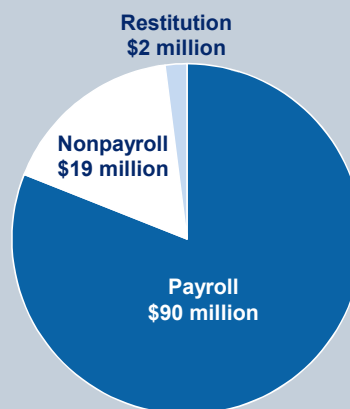
### Scope

July 1, 2020 – December 31, 2022

### Funding



### Expenditures



## Audit Areas

- Payroll Expenditures
- Nonpayroll Expenditures
- Attorney Fees, Registration Fees, and Donations
- Restitutions, Settlements, and Civil Penalties

## Audit Conclusion

The Office of the Attorney General generally complied with significant finance-related legal requirements and generally had adequate internal controls.

## **The Office of the Attorney General did not always document preapprovals of employee overtime.**

### **Result:**

8 of 25 samples missing preapproval

### **Effect:**

The office paid \$1,063 for unapproved overtime to eight employees.

***Office of the Attorney General***

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