

# OLA | OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor (OLA) is the auditor of Minnesota state government. As a professional, nonpartisan office in the legislative branch of Minnesota state government, OLA is comparable to the Government Accountability Office (GAO) at the national level.

Throughout the year, OLA examines the financial operations of state agencies and the performance of state-funded or state-authorized programs. OLA conducts audits, evaluations, and investigations, and it reports the results to the Minnesota Legislature, as well as to the officials responsible for the programs and organizations examined. OLA reports are available to the public.

<b>Mission</b>	OLA's mission is to strengthen legislative oversight, improve accountability, promote good management, and enhance program effectiveness in state government.
<b>Goal</b>	OLA's goal is to issue reports that are accurate, objective, timely, and useful.
<b>Nonpartisan</b>	OLA provides state officials and the public with a valuable resource—reliable, nonpartisan information about the performance and financial condition of state government.

OLA strives to ensure that public resources are managed effectively and used in compliance with state laws and other applicable legal requirements.

For more information about OLA, report copies, or a list of work in progress, visit:

<https://www.auditor.leg.state.mn.us/>

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## Legal Authority

State law provides OLA with strong legal authority. For example, in addition to auditing and evaluating agencies, OLA has authority to investigate the use of public money by private organizations. State law also gives OLA authority to access all data and documents related to use of public money, even documents classified as “not public,” and requires organizations and individuals to cooperate with OLA. If cooperation is not forthcoming, the Legislative Auditor has legal authority to compel cooperation through subpoenas. See [Minnesota Statutes, 3.978](#).

## Legislative Audit Commission

OLA works with many legislators and legislative committees, but it directly reports to the Legislative Audit Commission. The commission is bicameral and bipartisan, with equal representation from the House and Senate and the two major political parties.

One of the commission’s most important responsibilities is to appoint the Legislative Auditor, who serves a six-year term. The commission also must approve topics for OLA to evaluate and may request specific audits or investigations. The commission may direct the Legislative Auditor to evaluate any state or metropolitan department or agency, or “any program or activity established or funded, in whole or in part, by the state.” See [Minnesota Statutes, 3.97](#) and [Minnesota Statutes, 3.971, subd. 7](#).

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While the Commission selects evaluation topics, evaluations—and audits and special reviews—are conducted independently by OLA’s professional staff, and the resulting reports are solely the responsibility of OLA. Legislators do not review OLA reports before they are made public.

OLA often releases its reports at meetings of the Legislative Audit Commission. In addition, OLA staff often present reports to House and Senate committees with jurisdiction over the agency or program reviewed.

## Financial Audits

OLA has statutory authority to audit programs and organizations throughout the executive and judicial branches of state government. Every state department, agency, office, board, commission, and court is potentially subject to audit by OLA. In addition, the University of Minnesota, Minnesota State (colleges and universities), three metropolitan agencies, several “semi-state” organizations (such as the State Fair and the Minnesota Historical Society), and even nongovernmental organizations that receive money from the state can be audited by OLA.

The Financial Audit Division is mandated by law to audit the state’s annual financial statements. The key result of this audit is an “opinion” on whether the statements have fairly presented the state’s financial condition and activities according to generally accepted accounting principles. The state’s financial statements and OLA’s audit opinion are important elements in the state being able to secure a favorable credit rating.

The Financial Audit Division selects a pool of other programs and agencies to audit each year, based on risk and legislative interest. These audits typically focus on assessing whether an organization has designed and implemented internal controls to ensure the integrity of its financial operations, as well as to ensure compliance with applicable legal requirements.

## Program Evaluations

OLA’s Program Evaluation Division completes five to seven evaluations each year to address issues of concern to legislators and legislative committees. The resulting evaluation reports provide legislators with independent, outside assessments of how well state-funded programs or organizations are being managed and what results they are achieving.

Members of the House and Senate are invited annually to suggest topics for evaluation. The final selection is made by the Legislative Audit Commission. In making its decisions, the commission considers various factors, particularly the following questions:

- Are there significant concerns about performance?
- Are there significant public resources at stake?
- Is this an appropriate time for an evaluation?
- Is it likely that an OLA evaluation can have impact?

## Special Reviews

Throughout the year, OLA receives complaints and allegations about programs and organizations within its jurisdiction. They come from legislators, whistleblowers, members of the public, and media reports. OLA assesses each complaint and allegation to determine what action should be taken. In some cases, a response can wait for a future audit or evaluation; sometimes, OLA decides that a more immediate response is needed and conducts a "special review."

Some special reviews address alleged misuse of public money or other public resources. Others address alleged conflicts of interest or issues of legal noncompliance. When OLA finds evidence of impropriety by a state employee, OLA is required by law to refer the evidence to the Attorney General and the appropriate county attorney to determine whether criminal and/or civil action should be brought against the individuals involved.

## Recent Financial Audits

*COVID-19-Related Emergency Purchases – Performance Audit*

*Department of Human Services: Homelessness and Housing Support Grants – Performance Audit*

*Disaster Recovery Strategies for Critical IT Systems – Information Technology Audit*

*Minnesota Department of Health: COVID-19-Related Grants – Performance Audit*

*Minnesota Immunization Information Connection – Information Technology Audit*

## Recent Program Evaluation Reports

*Oversight of State-Funded Grants to Nonprofit Organizations*

*RentHelpMN*

*Southwest Light Rail Transit Construction: Metropolitan Council Decision Making*

*Southwest Light Rail Transit Construction: Metropolitan Council Oversight of Contractors*

*Sustainable Building Guidelines*

*State Programs That Support Minnesotans on the Basis of Racial, Ethnic, or American Indian Identity*

## Recent Special Reviews

*Department of Commerce Fraud Bureau*

*Guardian ad Litem Board: Data Access Rules*

*Office of the State Archaeologist*

*Southwest Light Rail Transit – Project Budget and Timeline*

*State Payments to Two Companies for COVID-19 Testing*