



Minnesota Department of Commerce Reporting Fraud, Misuse, Unlawful Access Policy

Date	Author	Description	Revision #
04/07/2026	Legal Services	Reporting Fraud, Misuse, Unlawful Access Policy	

Policy Contact

Legal Services

Purpose

All state employees have a duty to prevent fraud, theft, or embezzlement; misuse of public funds and other public resources; and unlawful access to not public data. All state employees are obligated to report instances of any of the following unlawful behavior (known or suspected)

- fraud, theft, or embezzlement,
- misuse of public funds or other public resources, and
- unlawful access to not public data.

The Department of Commerce (Commerce) will follow written policies and statutes relating to reporting of known or suspected fraud, theft, or embezzlement; misuse of public funds or other public resources; and unlawful access to not public data. Timely and comprehensive reporting supports the goal of ensuring state resources are used for their intended legal purposes.

Scope

This policy applies to all Commerce employees and contractors performing work on behalf of Commerce.

Policy

Commerce employees share a responsibility to uphold the highest standards of integrity, accountability, and public trust. Any Commerce employee who becomes aware of, or reasonably suspects, fraud, theft, or embezzlement; misuse of public funds or other public resources; or the accessing of not public data by a person without lawful authorization must promptly report their concerns through designated reporting channels.

Employees who violate this policy may be subject to discipline, up to and including discharge. Violation of this policy also may be subject to criminal penalties as provided in M.S. 43A.39 and other law.

Roles and Responsibilities

Employees and Contractors

- Report as provided in this policy any known or suspected:
 - violations of this policy,
 - fraud, theft, or embezzlement;
 - misuse of public funds or other public resources; and
 - unlawful access to not public data.
- Cooperate with internal, legislative, or external auditors.
- Cooperate with investigations by the Bureau of Criminal Apprehension (BCA) Financial Crime and Fraud Section.
- Participate in all required fraud training.

Managers and Supervisors

- Ensure prompt notification of all employee-reported unlawful behavior under this policy to the General Counsel.
- Cooperate with internal, legislative, or external auditors.
- Cooperate with investigations by the BCA Financial Crime and Fraud Section.

General Counsel

- Promptly notify the Office of Legislative Auditor, BCA Financial Crime and Fraud section, Minnesota Management and Budget, and the Minnesota Department of Administration upon receiving credible information indicating that fraud, theft, or embezzlement, or misuse of public funds or other public resources may have occurred.
- Promptly notify the Office of Legislative Auditor upon receiving credible information indicating that not public data may have been accessed by or provided to a person without lawful authorization.
- Promptly notify the Department of Revenue upon receiving credible information indicating suspected tax fraud and misuse cases may have occurred.

Human Resources

- Ensure prompt notification of all employee-reported unlawful behavior under this policy to the General Counsel.
- Cooperate with internal, legislative, or external auditors.
- Cooperate with investigations by the BCA Financial Crime and Fraud Section.
- Maintain accurate training records for all Commerce employees who have completed fraud training in accordance with record retention policies.

Internal Controls

- Ensure prompt notification of all employee-reported known or suspected unlawful access to not public data to the General Counsel.
- Assist agency staff in preparing notifications of known or suspected unlawful behaviors as provided in this policy.

- Assist managers and supervisors in preparing notifications to the General Counsel of employee-reported known or suspected unlawful behavior as provided in this policy.

Reporting Requirements

Internal reporting:

- Employees must report known or suspected fraud, theft, or embezzlement; misuse of public funds or other public resources; or unlawful access to not public data to any of the following:
 - Supervisor or Manager;
 - Human Resources Director; or
 - General Counsel.
- If a supervisor, manager, or the Human Resources Director receives a report of known or suspected fraud, theft, or embezzlement; misuse of public funds or other public resources; or misuse of not public data, that individual must:
 - Acknowledge receipt of the report; and
 - Forward the report to the General Counsel.
- Upon receiving a report, the General Counsel will report to the Office of Legislative Auditor, the Bureau of Criminal Apprehension, the Department of Administration, and Minnesota Management and Budget, as required by applicable statute.

External Reporting

- Employees may report known or suspected fraud, theft, or embezzlement, or misuse of public funds or other public resources directly to any of the following:
 - [Office of Legislative Auditor;](#)
 - Office of the Legislative Auditor
140 Centennial Building
658 Cedar Street
St. Paul, MN 55155
(651) 201-2052
ola.complaints@state.mn.us
 - A legislator or constitutional officer; or
 - [Minnesota Bureau of Criminal Apprehension Financial Crimes and Fraud Section .](#)
 - Bureau of Criminal Apprehension
1430 Maryland Avenue East
St. Paul, MN 55106
(651) 793-7000
MNfraud.Bureau@state.mn.us
- Employees may also utilize the [online form](#) hosted on the Bureau of Criminal Apprehension’s website to report suspected fraud, waste, and abuse to Minnesota Bureau of Criminal Apprehension Financial Crimes and Fraud Section, as well as Minnesota Management and Budget, the Minnesota Department of Administration, Minnesota Department of Revenue, and the Office of Legislative Auditor.

- Employees may report known or suspected unlawful access to not public data directly to the Office of Legislative Auditor.

Retaliation

Retaliation is strictly prohibited against any person who in good faith reports violations of this policy; fraud, theft, or embezzlement; misuse of public funds or other public resources; or the unlawful access to not public data. This shall include reports made in good faith to any government entity or law enforcement official, their agency, MMB, the Office of Legislative Auditor (OLA), the Bureau of Criminal Apprehension (BCA), Revenue, a legislator, a constitutional officer, or any governmental body. Retaliation is also strictly prohibited against any person who participates in an investigation of such reports.

Retaliation includes discharge, discipline, penalty, interference with, threat, restraint, coercion, or any conduct or communication designed to prevent a person from making reports or participating in an investigation. Any employee who is found to have engaged in retaliation in violation of this policy may be subject to disciplinary action, up to and including discharge. The disclosures protected under this policy and state law do not authorize the disclosure of data otherwise protected by law.

If an employee feels they are being subjected to any retaliation because of their good faith disclosure under this policy, the employee may make a report of retaliation directly to any of the following:

- Their immediate supervisor or manager;
- Human Resources Director; or
- General Counsel.

Resources

- Executive Orders
 - [Executive Order 25-01: Preventing Fraud and Establishing the Financial Crimes and Fraud Section of the Department of Public Safety](#)
 - [Executive Order 25-10: Empowering State Agencies to Continue Combatting Fraud](#)
- Statutes
 - [Minnesota Statute 609.456](#), Reporting to state auditor and legislative auditor required.
 - [Minnesota Statute 15.0573](#), Reporting alleged misuse of public resources or data.
 - [Minnesota Statute 3.971, subdivision 9](#), Obligation to notify the legislative auditor.
 - [Minnesota Statute 181.932](#) Disclosure of Information by employees.
 - Minnesota Statute Chapter 13, Government Data Practices.
- Policies
 - [Code of Ethical Conduct HR/LR Policy #1445](#)
 - Reporting to OLA Guide [Reporting to the Office of the Legislative Auditor: A Guide for Organizations](#)
 - Minnesota Management and Budget – Internal control & Accountability Fraud Reporting webpage [Fraud Reporting Resources / Minnesota Management and Budget \(MMB\)](#)
 - Minnesota Department of Administration [Office of Grants Management Policy Number 08-05: Managing Fraud Risk and Reporting Responsibilities](#)

- [Minnesota Statewide Policy #0102-03, Federal Whistleblower Protection Policy](#)
- Federal Whistleblower Rights and Protections. [Whistleblower Rights and Protections](#)

Questions

Please contact your manager or supervisor with any questions regarding this policy.