

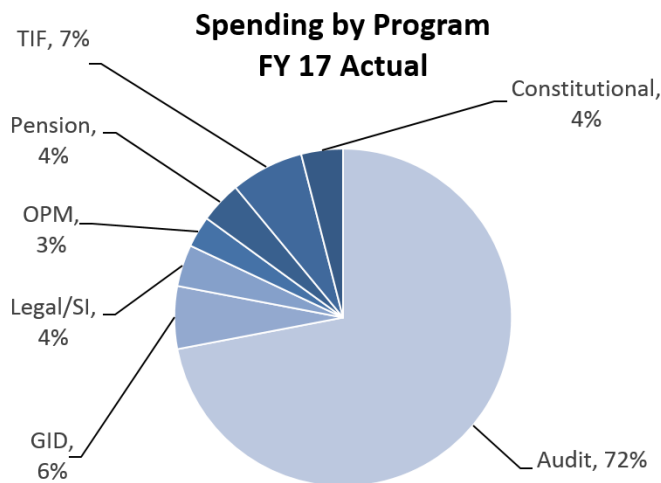
**AT A GLANCE**

- Oversees the finances of approximately 4,800 local governments.
- Completes approximately 150 financial and compliance audits annually.
- Reviews approximately 450 single audit reports annually.
- Responds to inquiries on issues related to legal compliance from the public, local government officials and employees, and policymakers.
- Reviews investment and financial reporting and compliance of approximately 600 local public pension plans.
- Maintains financial reporting database on local government entities.
- Reviews expenditures and compliance of approximately 1,700 tax increment financing (TIF) districts.
- Supports service by the State Auditor on six state boards and one council and provides senior management to the Office.
- Investigates allegations of unlawful use of public funds and property.
- Publishes educational resources and provides regular training opportunities on local government finance and legal compliance issues.

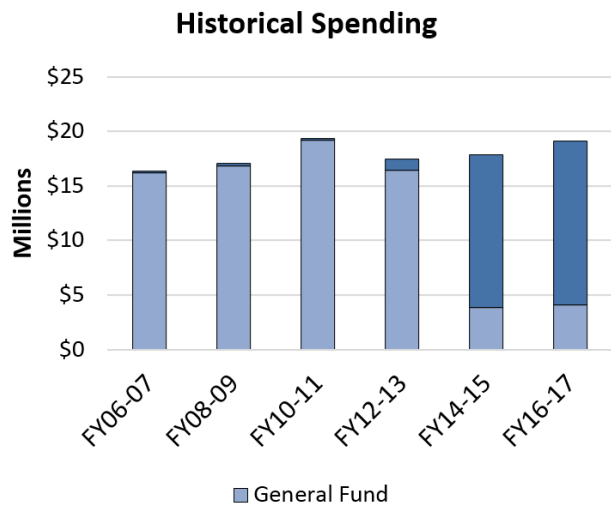
**PURPOSE**

The mission of the Office of the State Auditor (OSA) is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities. Through this mission, the OSA contributes to the statewide outcome of **efficient and accountable government services**.

**BUDGET**



Source: Budget Planning & Analysis System (BPAS)



FY 14 – 17 the Audit Practice Division funds were moved the State Auditor’s Enterprise Fund

Source: BPAS

The OSA is organized into seven divisions: Audit Practice, Government Information (GID), Legal/Special Investigations (SI), Operations Management (OPM), Pension, Tax Increment Financing (TIF), and the Constitutional

Office. There are approximately 100 employees in six offices, two worksites, and numerous client sites across the state. We are primarily funded by a general fund appropriation, with the TIF Division being funded by a statutory appropriation. Audit fees collected by the Audit Practice Division for auditing services are deposited in the general fund as non-dedicated receipts.

### **STRATEGIES**

The OSA oversees more than \$20 billion in annual spending by local governments by auditing local government financial statements and reviewing documents, data, reports, and reported complaints. The financial information collected from local governments is analyzed and serves as the basis of the statutory reports we issue.

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Primary statutory citations regarding the State Auditor's office are in Chapter 6 of Minnesota Statutes (<https://www.revisor.mn.gov/statutes/cite/6>).

**Program:** State Auditor  
**Activity:** Audit Practice

[auditor.state.mn.us/](http://auditor.state.mn.us/)

**AT A GLANCE**

- Conducts approximately 150 financial and legal compliance audits annually.
- Reviews approximately 450 single audits annually.
- Conducts annual training for state and local government accounting professionals on new accounting principles and financial compliance issues.

**PURPOSE & CONTEXT**

The Office of the State Auditor (OSA) has the legal authority to act in the public’s best interest in auditing local government finances, including counties, first-class cities, and other political subdivisions of the state. The Audit Practice division has the authority to audit local governments that we do not audit annually if we determine that it is in the public’s best interest. This unique capability instills in taxpayers and other stakeholders confidence in local government finances. The Audit Practice Division is funded by a general fund appropriation. Audit fees collected by the Division for auditing services are deposited in the general fund as non-dedicated receipts.

**SERVICES PROVIDED**

The Audit Practice division provides the following services:

- Issue approximately 150 annual audit reports of counties, cities, entities associated with counties and cities, and other local governments to provide transparency and accountability to taxpayers, the State of Minnesota, federal agencies, and other stakeholders;
- Provide professional, unbiased, objective assessments of whether public resources are reasonably managed, appropriately reported, and administered in compliance with laws and regulations;
- Report on the fair presentation of local governments’ financial statements, comment on irregularities and deficiencies in local governments’ internal controls, identify issues of legal noncompliance, and recommend changes in local government accounting practices and procedures;
- Use our experience to make the audit process as efficient and effective as possible for the audit clients;
- Provide annual training for the OSA audit staff to maintain a highly-trained staff and include one day of training on new accounting principles and financial compliance issues for state and local government accounting professionals;
- Conduct annual desk reviews of county audit reports and periodic work paper reviews of county audits performed by private CPA firms to determine that the audit procedures performed are in conformance with auditing standards; and
- Provide technical accounting and auditing coordination to support the other divisions within the office, promoting efficiency and effectiveness.

**RESULTS**

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quality	Peer Review Quality Standards Met (See note 1)	Yes	Yes	2015/2018

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quantity	Change in Total Number of Audits Issued (See notes 2 and 3)	0	-26	2016/2017
Quality	Audits Issued Within 12 Months of Auditee Year-End (See notes 3 and 4)	93%	94%	2016/2017
Results	Available Training Slots Filled by State and Local Government Accounting Professionals (See note 5)	100%	100%	2016/2017

Notes:

1. The OSA participates in the National State Auditor's Association Peer Review Program. Maintenance of an appropriate internal quality control system is essential to performing effective audits that comply with professional standards. The results of the two previous Peer Reviews concluded that the OSA met professional requirements. The Peer Review is performed every three years: the Peer Reviews listed above were performed in 2015 and 2018.
2. The decrease in the number of audits issued in 2017 was primarily due to audits of Drug Task Forces on behalf of the Minnesota Department of Public Safety not being performed in 2017.
3. For the two areas that refer to Audits Issued, "Previous" refers to audits issued during the 2016 calendar year and "Current" refers to audits issued during the 2017 calendar year.
4. The Division's outcomes are largely qualitative in nature, and many measures are driven by uncontrollable factors such as the abilities, resources, and preparedness of auditees.
5. The Available Training Slots refers to the annual training provided by the OSA.

The legal authority for these activities is outlined below:

Minn. Const., art. 5, §§ 1 and 4 (Executive branch).  
Minn. Stat., ch. 6 (State Auditor).  
Minn. Stat. § 6.46 (Powers to State Auditor).  
Minn. Stat. § 6.47 (Prescribes Accounting and Budgeting Systems).  
Minn. Stat. § 6.481 (Audits of Counties)  
Minn. Stat. § 6.49 (Audits of 1st Class Cities).  
Minn. Stat. § 6.495 (Audits of Relief Associations).  
Minn. Stat. § 6.50 (Audits of 2nd, 3rd and 4th Class Cities).  
Minn. Stat. § 6.51 (Audits of Other Political Subdivisions).  
Minn. Stat. § 6.515 (Audits of Federal Money).  
Minn. Stat. § 6.54 (Petition Audits).  
Minn. Stat. § 123B.77 (Standards for School District Audits).  
Minn. Stat. § 124E.16 (Audits of Charter Schools).  
Minn. Stat. § 367.36 (Audits of Towns).  
Minn. Stat. § 375.17 (Prescribes Form of County's Financial Statements).  
Minn. Stat. §§ 412.02, 412.591 (Prescribes Audit Standards for Certain Cities).  
Minn. Stat. § 465.719 (Audits for Corporations created by political subdivisions).  
Minn. Stat. § 469.43 (Audit of nonprofit agency contracting with Destination Medical Center).  
Minn. Stat. § 469.100 (Compliance Examinations of Economic Development Authorities).  
Minn. Stat. § 471.697 (City and Town Audits/Financial Reports, Audits of 1st Class Cities).  
Minn. Stat. § 471.699 (Penalty for Failure to Comply).  
Minn. Stat. § 473.13 (Audits of Met Council).  
Minn. Stat. § 477A.017 (Prescribes Uniform Financial Accounting and Reporting Systems).  
Minn. Stat. § 477A.0175 (Determine fees collected by unauthorized diversion program).

**Program: State Auditor****Activity: Legal/Special Investigations**[auditor.state.mn.us](http://auditor.state.mn.us)

### AT A GLANCE

- Provides legal expertise to all divisions within the office.
- Responds to inquiries on issues related to legal compliance from the public, local government officials and employees, and policymakers.
- Annually publishes the Minnesota Legal Compliance Audit Guides by entity type.
- Publishes and updates Statements of Position to provide guidance on legal compliance, finance, and internal controls for local government officials and employees, and other interested parties.
- Investigates allegations of unlawful use of public funds and property.
- Provides training to assist local government officials and employees in protecting public assets.

### PURPOSE & CONTEXT

We work to ensure that local government funds are used in compliance with state law by over 4,800 units of local government. Our work is relied upon by local governments, members of the public, public- and private-sector auditors, law enforcement, statewide local government associations, and attorneys to obtain legal compliance in the use of local government funds. We receive and respond to statutorily-required reports of theft, embezzlement, and unlawful uses of public funds or property involving local governments. We use specialized financial investigative and legal expertise to respond to questions and concerns. We meet our statutory duty to publish a legal compliance audit guide for use in auditing local governments. In addition, we support all divisions within the office by providing legal expertise and by conducting legal reviews of all audits performed by the Audit Practice Division. We are funded by an appropriation from the general fund.

### SERVICES PROVIDED

We work to increase legal compliance in the use of local government funds by providing the following services:

- Perform inquiries, reviews, and investigations initiated because of concerns that we receive, and provide recommendations to local governments;
- Respond to the statutorily-required reports of possible misuse of public funds to ensure that a thorough investigation has been performed, appropriate referrals to law enforcement have been made, and internal control modifications have been implemented;
- Provide targeted training on legal compliance and on the prevention and detection of fraud to local government officials and employees, private and public sector auditors, and other interested parties;
- Update and publish annually seven Minnesota Legal Compliance Audit Guides, which set the current minimum legal compliance procedures and scope for local government audits; and
- Research, revise, and publish Statements of Position on a variety of topics related to local government legal compliance, finance, and internal controls and publish weekly Avoiding Pitfalls items on issues we identify during audits, inquiries, reviews, and investigations.

### RESULTS

Our work improves legal compliance and transparency in the use of local government funds, and serves as a constant deterrent against misuse of public funds.

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quantity	Views of Avoiding Pitfalls on Website	37,681	45,344	2016/2017
Quantity	Views of Legal/SI Statements of Position on Website	70,097	61,213	2016/2017
Quantity	Views of Investigative Reports and Review Letters on Website	27,973	11,911	2016/2017

The legal authority for these activities is outlined below:

Minn. Const., art. 5, §§ 1 and 4 (Executive branch).

Minn. Stat., ch. 6 (State Auditor).

Minn. Stat. § 6.52 (Subpoena Power).

Minn. Stat. § 6.53 (Penalty for Failure to Cooperate with OSA).

Minn. Stat. § 6.65 (Legal Compliance Audit Guides).

Minn. Stat. § 609.456 (Mandatory Reporting to OSA for Public Employees and Officials).

Minn. Stat. § 6.67 (Mandatory Reporting to OSA for Public Accountants).

**Program:** State Auditor

**Activity:** Government Information

[auditor.state.mn.us](http://auditor.state.mn.us)

### AT A GLANCE

- Collects, reviews, and compiles financial information on approximately 3,300 local governments.
- Issues 10 to 12 reports or special studies on local government finances.
- Issues Best Practices Reviews of local government operations periodically.
- Certifies to the Department of Revenue all cities eligible to receive Local Government Aid and Small Cities Assistance.
- Certifies to the Department of Revenue additional local government aid for cities and counties participating in the Performance Measurement Program.

### PURPOSE & CONTEXT

We provide comprehensive, comparable financial information from over 3,300 local governments to assist state and local policymakers with policy and spending decisions to help the public make informed decisions about its local government. We collect and analyze local government financial data and publish regular reports provided to the legislature and to the public. We also conduct best practices reviews of local government operations as resources allow. The Government Information division is funded by an appropriation from the general fund.

### SERVICES PROVIDED

We work with local governments to collect and analyze their financial information on a timely basis. We provide transparency of local government finances through the following services:

- Respond to local government financial questions;
- Create and provide electronic reporting forms to improve accuracy and timeliness in statutorily-required reporting;
- Provide on-demand online training to help local governments successfully complete electronic reporting forms;
- Maintain, support, and upgrade the Small Cities and Towns Accounting System (CTAS) software used by over 1,300 small cities and towns throughout Minnesota;
- Provide basic accounting and CTAS training to local government officials and employees throughout the state;
- Prescribe the chart of accounts and reporting requirements for cities, towns, and special districts;
- Maintain an extensive database of local government financial data;
- Provide a user-friendly comparison tool of local government financial information;
- Compile and issue 10 to 12 annual reports each year;
- Prepare and compile customized data for use by legislative researchers and the media; and
- Conduct special studies as requested by the legislature.

## RESULTS

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quantity	Local Governments Meeting Reporting Requirements	95.5%	95.4%	2016/2017
Quality	Views of Local Government Finance Reports on Website	38,220	35,828	2016/2017
Quantity	Views of Comparison Tools on Website	11,247	10,813	2016/2017
Results	CTAS Users Reporting with Exported Files	756	778	2016/2017

The legal authority for these activities is outlined below:

Minn. Const., art. 5, §§ 1 and 4 (Executive branch).

Minn. Stat., Ch. 6 (State Auditor).

Minn. Stat. § 6.475 (CTAS).

Minn. Stat. §§ 6.74, 6.75 (Collection of Local Government Data, Report).

Minn. Stat. § 6.745 (Summary Budget reports).

Minn. Stat. § 6.756 (Special Districts reports).

Minn. Stat. § 6.76 (Lobbying reports).

Minn. Stat. § 6.78 (Best Practices reports).

Minn. Stat. §§ 6.90, 6.91 (Performance Measures reports).

Minn. Stat. § 367.36 (Towns Make Financial Report to OSA).

Minn. Stat. § 471.697 (Cities, Towns, Municipal Hospitals and Nursing Homes, Liquor Stores and Public Utility Commissions Make Financial Reports to OSA).

Minn. Stat. §§ 471.698, 412.02, 412.591 (City Financial reports).

Minn. Stat. § 471.6965 (Prescribes Summary Budget Statement for Cities).

Minn. Stat. § 471.6985 (Municipal Liquor Stores Report to OSA).

Minn. Stat. § 471.70 (Annual Reports to OSA of Municipalities' Outstanding Obligations).

Minn. Stat. § 609.5315 (Forfeiture reports to OSA and OSA to Legislature).



**Program: State Auditor**

**Activity: Pension**

[auditor.state.mn.us](http://auditor.state.mn.us)

**AT A GLANCE**

- Monitors approximately 600 local public pension plans with assets of over \$552 million and membership of nearly 18,000.
- Issues two annual financial and investment performance reports.
- Certifies individual public pension plans for state aid distributions totaling over \$24 million.

**PURPOSE & CONTEXT**

We work to ensure compliance with state laws governing administration, finances, investments, and pension benefits for approximately 600 volunteer fire and other types of local public pension plans in Minnesota. We are the sole source of comprehensive pension information of local public pension plans, which is used for comparison purposes by pension plan boards and their associated municipalities, and by the legislature to make policy decisions on these pension plans. We manage the reporting processes for the entire local pension plan system, ensuring that consistent approaches, methods, and investment rate-of-return calculations are used. The users of our services include pension plan boards, plan members, municipal representatives, auditors, investment professionals, policy makers, and the public. We are funded by an appropriation from the general fund. Pension state aid is used to reduce the appropriation.

**SERVICES PROVIDED**

We promote the consistent interpretation and application of state laws and local pension plan bylaws by providing the following services:

- Monitor pension plan operations and the administration of pension benefits;
- Collect and review annual reporting forms;
- Issue Statements of Position, monthly newsletters, and legislative updates to inform and educate pension plan trustees;
- Create and publish Sample Bylaw Guides and an annual Selected Relevant Statutes booklet to assist pension plan trustee in meeting statutory requirements;
- Convene the Volunteer Fire Relief Association Working Group annually bringing together stakeholders to identify and discuss pressing pension issues and to suggest legislative changes; and
- Publish annual reports on pension plan finances, investments, and administration.

**RESULTS**

The degree of compliance of local public pension plans with state laws and local bylaws, as measured annually, is excellent, as evidenced by the percentage of pension plans certified for fire state aid shown below.

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quality	Pension Plans Certified as Eligible to Receive Fire State Aid	99.9%	99.9%	2016/2017
Quantity	Views of Pension Newsletter on Website	19,448	23,067	2016/2017

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quantity	Views of Sample Bylaw Guides on Website	2,622	3,618	2016/2017
Quantity	Views of Pension Statements of Position on Website	15,256	13,632	2016/2017

The legal authority for these activities is outlined below:

- Minn. Const., art. 5, §§ 1 and 4 (Executive branch).
- Minn. Stat., ch. 6 (State Auditor).
- Minn. Stat. § 6.495 (Audits of Relief Associations, Report to Commissioner of Revenue).
- Minn. Stat. § 6.496 (Provides Performance Results to Relief Associations).
- Minn. Stat. § 6.72 (Relief Associations Report).
- Minn. Stat. § 353G.17 (Filings by Relief Associations to OSA for Transfer of Records, Assets, and Liabilities).
- Minn. Stat. § 356.219 (Public Pension Funds Investment Reporting).
- Minn. Stat. § 424A.02 (Determines Compliance with Financial Requirements by Relief Associations).
- Minn. Stat. § 424A.05 (Authority to Approve Correction of Erroneous Deposit).
- Minn. Stat. § 424A.091 (Determines Compliance with Financial Requirements by Relief Associations).
- Minn. Stat. § 424A.092 (Determines Compliance with Financial Requirements by Relief Associations).
- Minn. Stat. § 424A.093 (Determines Compliance with Financial Requirements by Relief Associations).
- Minn. Stat. § 471.6175 (OPEB Trust Reports to OSA).

**Program: State Auditor**  
**Activity: Operations Management**

[auditor.state.mn.us](http://auditor.state.mn.us)

**AT A GLANCE**

- Provides accounting services, facilities management, technology support, and human resources services for approximately 100 employees in six offices, two worksites, and numerous client sites.
- Hosts and maintains a website to increase transparency in local government finances that serve approximately 15,000 unique visitors each month.
- Maintains integrated databases for all divisions within the Office.
- Modifies, collects, and processes electronic reporting forms for the Office.

**PURPOSE & CONTEXT**

The Operations Management Division supports all activities within the office by providing the accounting, facilities management, technology support, and human resource services for all divisions. We are funded by a general fund appropriation. The Tax Increment Financing (TIF) Division funding is accounted for in the Miscellaneous Special Revenue Fund, and costs related to supporting the TIF division are allocated directly to that appropriation.

**SERVICES PROVIDED**

We support all divisions within the office enabling each division to pursue identified strategies and to achieve desired results by providing the following services:

- Prepare and maintain the office’s biennial budget;
- Process payroll for approximately 100 employees;
- Prepare purchase orders and pay invoices;
- Bill for and deposit payments for audit services;
- Maintain furniture and equipment inventory;
- Coordinate the lease renewals for and maintenance of six offices;
- Manage all the technology needs of the office;
- Maintain an integrated database for all divisions;
- Work with each division to collect, process, and improve electronic reporting forms;
- Provide research and strategic planning support on technology issues;
- Provide network and personal computer installation, support, and maintenance;
- Purchase common network equipment;
- Coordinate the hiring of employees;
- Educate employees on benefit options; and
- Work to ensure the office is in compliance with state bargaining agreements.

**RESULTS**

We leverage technology to help the office perform its work more effectively and efficiently.

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quantity	Actions performed in the State Auditor’s Form Entry System	97,121	122,674	2016/2017
Quality	Views of Website documents and pages	1,654,022	1,916,840	2016/2017

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The legal authority for these activities is outlined below:

Minn. Const., art. 5, §§ 1 and 4 (Executive branch).

Minn. Stat., ch. 6 (State Auditor).

Minn. Stat. § 6.475 ((Electronic) CTAS).

Minn. Stat. § 6.496 (Provides Electronic Performance Results to Relief Associations).

Minn. Stat. § 6.72 (Relief Associations Report to OSA).

Minn. Stat. § 6.74 (Electronic Collection of Local Government Data).

Minn. Stat. § 367.36 (Towns Make Electronic Financial Reports to OSA).

Minn. Stat. § 469.175 (Electronic TIF Districts report to OSA).

Minn. Stat. § 471.6175 (Electronic OPEB Trust Reports to OSA).

Minn. Stat. § 471.697 (Cities, Towns, Municipal Hospitals and Nursing Homes, Liquor Stores and Public Utility Commissions Make Electronic Financial Reports to OSA).

Minn. Stat. § 471.698 (Cities Make Electronic Financial Reports to OSA).

Minn. Stat. § 471.6985 (Municipal Liquor Stores Electronic Report to OSA).

Minn. Stat. § 471.70 (Annual Electronic Reports to OSA of Municipalities' Outstanding Obligations).

Minn. Stat. § 609.5315 (Electronic Forfeiture reports to OSA).

**Program:** State Auditor

**Activity:** Constitutional Office

[auditor.state.mn.us](http://auditor.state.mn.us)

#### AT A GLANCE

- Provide senior-level management for the Office of the State Auditor (OSA).
- Supports the State Auditor's service on six state boards and one state council.
- Conducts outreach and provides educational resources to local officials, local government finance professionals, and the public.
- Works with the legislature and governor on appropriations and policy issues to ensure effective OSA oversight.
- Works with media statewide to improve quality and increase transparency of local government finances.

#### PURPOSE & CONTEXT

The State Auditor is an independent constitutional officer elected statewide to provide oversight of over 4,300 units of local government. The State Auditor oversees \$20 billion spent each year to deliver local government services. The Constitutional Office provides senior-level management and leadership to the office and supports the State Auditor on six state boards and one council. The office is funded by a general fund appropriation.

#### SERVICES PROVIDED

We accomplish our goal of providing effective oversight of local government finances by providing the following services:

- Leverage the extensive knowledge of local government finance and accounting expertise cross-divisionally;
- Reach out to key stakeholders to proactively address emerging finance and compliance issues;
- Conduct outreach through public speaking to the public to instill confidence in local government finances;
- Propose, pursue, and advocate for legislation that increases accountability of local government finances; and
- Work with the media to increase transparency, improve the quality of stories done to raise public awareness of local government finances.

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The legal authority for these activities is outlined below:

Minn. Const., art. 5, §§ 1 and 4 (Executive branch).

Minn. Stat., ch. 6 (State Auditor).

**Program:** State Auditor

**Activity:** Tax Increment Financing

[auditor.state.mn.us](http://auditor.state.mn.us)

### AT A GLANCE

- Oversees approximately 1,700 Tax Increment Financing (TIF) districts administered by over 400 development authorities.
- Collects and reviews approximately 1,700 annual TIF reports, 150 TIF plans, and 200 other filings annually.
- Publishes annual TIF Legislative Report.
- Provides training and resources to promote TIF compliance.

### PURPOSE & CONTEXT

The Tax Increment Financing Division works to ensure compliance with the Tax Increment Financing (TIF) Act. The TIF Act was created to help businesses and communities redevelop blighted areas, expand the property tax base, create jobs, construct housing, and assist development where it would not otherwise occur “but for the use of tax increment.” The division works with approximately 1,700 TIF districts. We are the sole source of comprehensive comparable data on TIF use in Minnesota. Some of this data is used in the annual TIF Legislative Report to inform lawmakers and the public on the uses of TIF. Our oversight work serves as a deterrent to misuse of TIF. We are funded by a special revenue fund statutory appropriation.

### SERVICES PROVIDED

The division works to ensure compliance with the TIF Act by providing the following services:

- Review financial information annually to identify non-compliance and to help communities come into legal compliance;
- Conduct desk reviews and targeted field reviews of TIF districts;
- Educate a broad audience, including local officials, lawmakers, financial consultants, state agencies, the public, and the media, on the TIF Act by publishing Statements of Position, monthly newsletters and legislative updates; providing online training videos; conducting trainings and seminars; and responding to requests for information;
- Publish a Tax Increment Financing County Guide to assist county officials in meeting their responsibilities under the TIF Act; and
- Consult with local government associations, legislative staff, and others regarding possible amendments to the TIF Act to ensure ongoing effective oversight by the OSA.

### RESULTS

<i>Type of Measure</i>	<i>Name of Measure</i>	<i>Previous</i>	<i>Current</i>	<i>Dates</i>
Quantity	Non-Compliance Findings Resolved	100%	100%	2016/2017
Quantity	Views of TIF Statements of Position on Website	9,532	8,231	2016/2017
Quantity	Individuals Viewing Online Training Videos and Attending Courses	2,915	2,549	2016/2017
Quantity	Annual TIF Reports Filed on Time	96%	99%	2016/2017

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The legal authority for these activities is outlined below:

Minn. Const., art. 5, §§ 1 and 4 (Executive branch).

Minn. Stat., ch. 6 (State Auditor).

Minn. Stat. § 469.175 (TIF Districts Report to OSA).

Minn. Stat. § 469.177 (Enforcement Costs; Correction of Errors).

Minn. Stat. § 469.1771 (TIF Oversight).