

## Final Exam (Part 1)

### Question 5

The Reorganization Act of 1973 created:

- A. the Office of the State Auditor.
- B. the Public Examiner's Office.
- C. mass confusion amongst the electorate.
- D. both A & B above.

D. Incorrect:

The Office of the State Auditor is a Constitutional office, which has been around since the territorial days. In the Minnesota Constitution, the original intent of concept of the State Auditor was not to represent an individual examining or inspecting the records of local governments. The word auditor in the title State Auditor was originally intended to represent an individual who would audit the claims of state business before paying the bills. The same is true for County Auditor. The County Auditor audits the claims of county business before paying the bills. The original intent of the State Auditor was to act as the State's Finance Officer. The State Legislature rewrote the original intent of State Auditor in the Reorganization Act of 1973

In the Reorganization Act of 1973, the State Legislature created the Department of Finance and transferred the finance responsibility from the State Auditor's Office. Concurrently, the responsibility for the collection of revenues was transferred from the State Treasurer's Office to a newly created Department of Revenue. That left the State Treasurer with the sole function of reconciling the State checking account and the State Auditor was about to be left with no function whatsoever.

A perfectly functioning office called the Public Examiner's Office had its oversight of local governments given to the Office of the State Auditor. The oversight of the Executive Branch remained with the Public Examiner's Office which was renamed the Office of the Legislative Auditor.