



REBECCA OTTO  
STATE AUDITOR

# STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

SUITE 500  
525 PARK STREET  
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)  
(651) 296-4755 (Fax)  
[state.auditor@osa.state.mn.us](mailto:state.auditor@osa.state.mn.us) (E-mail)  
1-800-627-3529 (Relay Service)

Article for *Minnesota Township Insider*

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## 609 Reporting

*By Rebecca Otto, State Auditor*

As a township official, the last thing you want to have happen under your watch is theft of township funds. Some think, “It would never happen in our community.” Unfortunately, employee theft happens.

In Minnesota, unlawful use of public funds is rare. But when evidence is discovered, the public employee or officer making the discovery must promptly report the incident to law enforcement and to the Office of the State Auditor (OSA). Minn. Stat. § 609.456, subd. 1 reads:

“Whenever a public employee or public officer of a political subdivision . . . discovers evidence of theft, embezzlement, unlawful use of public funds or property, or misuse of public funds, the employee or officer shall promptly report to law enforcement and shall promptly report in writing to the state auditor a detailed description of the alleged incident or incidents.”

Under this statute, a detailed description of the alleged incident(s) must be made "promptly" and "in writing". "Prompt" reporting means that the OSA should be contacted when the evidence is first discovered. The report may include information that is classified as not public data.

### Not Public Data

Information that could reasonably be used to determine the identity of the person making the mandatory report to the OSA is classified as “private” data (Minn. Stat. § 6.715, subd. 2). In this way, Minnesota law protects the identity of the person making the report to encourage public employees and officers to come forward with evidence without fear of retribution or retaliation.

### Reporting

To make the reporting obligation easier, a form can be found on the OSA website at [www.osa.state.mn.us](http://www.osa.state.mn.us). Under the “Contact Us” menu item, select “Report a Concern” and go to the section “How to Report.” Select the second link provided for Local Government

Officials. The link will take you to a form to complete with instructions on how to submit it to the office.

If you have questions about whether a report should be made, please contact Jeff Reed by phone at (651) 297-5853 or by e-mail at [Jeff.Reed@osa.state.mn.us](mailto:Jeff.Reed@osa.state.mn.us).