**TOWN**

**MISCELLANEOUS PROVISIONS**

**LEGAL COMPLIANCE AUDIT GUIDE**

**MISCELLANEOUS PROVISIONS**

Introduction

This checklist, “Town Miscellaneous Provisions” must be completed by auditors in the course of each audit of a town. It contains provisions that do not fit squarely into the other checklists.

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| **Part I. Towns** | | | | | | |
| § 13D.01 | A. | Minnesota Open Meeting Law (Applies to the Town Board and to any committee, subcommittee, board, department, or commission of the Town Board.) | |  |  |  |
|  |  | 1. | Were all meetings of the Town Board and of any committee, subcommittee, board, department, or commission of the Town Board open to the public? |  |  |  |
|  |  | 2. | If a meeting was closed, did the Town Board state on the record the specific grounds permitting the meeting to be closed and describe the subject to be discussed? |  |  |  |
| §§ 13D.05, subd. 1(d), 13D.03 |  | 3. | Were all closed meetings, except those closed as permitted by the attorney‑client privilege, electronically recorded at the expense of the public body? |  |  |  |
| §§ 345.38-.43 | B. | Unclaimed Property. | |  |  |  |
|  |  | If the Town’s records show unclaimed or uncashed checks or other intangible property held for more than three years (or one year for unpaid compensation); was the property reported and paid or delivered to the state Commissioner of Commerce pursuant to Minn. Stat. §§ 345.41, .43? | |  |  |  |
| § 465.03 | C. | Acceptance of Gifts | |  |  |  |
|  |  | Was every acceptance of a grant or devise of real or personal property on terms prescribed by the donor made by resolution of the governing board adopted by a two-thirds majority of its members and expressing such terms in full? | |  |  |  |
| § 169.022 | D. | Traffic Violation Administrative Penalties/Safety Classes | |  |  |  |
|  |  | 1. | If the political subdivision has established administrative penalties, has the political subdivision refrained from establishing administrative penalties for traffic regulation, including speeding, DWI, missing plates or tabs, not wearing seatbelts, and other similar state traffic offences or  Was a resolution passed under Minn. Stat. § 169.999 (Administrative Citations for certain traffic offenses), and were the provisions of that section followed? |  |  |  |
|  |  | 2. | Has the political subdivision not established a safety class option in lieu of issuance or court filing of a state uniform traffic ticket? |  |  |  |
| § 471.665, subd. 3 | E. | Mileage Reimbursement/Automobile allowance | |  |  |  |
|  |  | If the entity has established an automobile allowance for any officer or employee, is the allowance in lieu of all other mileage reimbursement to that officer or employee? | |  |  |  |

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| §§ 15.17  & 138.17 | F. | Destruction of Records | | |  |  |  | | |
|  |  | If the Town disposed of government records, did it do so in compliance with a validly adopted records retention schedule or “Application for Authority to Dispose of Records?” | | |  |  |  | | |
|  | G. | Public Purpose | | |  |  |  | | |
| Ops. Atty. Gen.  442a-17,  Jan. 17,  1938;  59a-22,  Nov. 23,  1966; 270‑D,  Aug. 12,  1977; 174E,  March 24,  1970 |  | 1. | Did the entity refrain from donating money to people, nonprofit organizations, and charities unless allowed by specific authority? | |  |  |  | | |
|  | 2. | Did the entity refrain from paying for Christmas parties and other employee social events? | |  |  |  | | |
|  | 3. | Did the entity refrain from paying retroactive bonuses or pay increases unless the bonus or pay increase was paid under a pre-existing agreement or pursuant to collective bargaining? | |  |  |  | | |
| § 471.6175 | H. | If a trust for Other Post-Employment Benefits (OPEB) was created pursuant to Minn. Stat. § 471.6175, did the trust administrator report, no later than October 25th, to the State Auditor’s Office the investment return information required by Minn. Stat. § 471.6175, subd. 4? | | |  |  |  | | |
| § 471.697 | I. | If the town had a population over 2,500 and met annual revenue criteria set forth in Minn. Stat. § 471.697, subd. 1, did the town prepare a financial statement, file it for public inspection, and submit it to the Office of the State Auditor? | | |  |  |  | | |
| §§ 477B.04 & 424A.014 | J. | If the town has an incorporated firefighters’ relief association that was not covered by the statewide volunteer firefighter plan, and that has filed a financial report with the town (pursuant to Minn. Stat. § 424A.014) and for which there is no aid allocation agreement in place: | | |  |  |  | | |
|  |  | 1. | Did the town treasurer transmit the state aid from the Commissioner of Mgmt. and Budget to the relief association treasurer: | |  |  |  | | |
|  |  |  | a. | within 30 days of receipt; or |  |  |  | | |
|  |  |  | b. | for a fire relief association which had not filed a financial report with the municipality, at a later date upon the relief association’s filing a financial report? |  |  |  | | |
| §§ 477B.04  & 424A.08 | K. | If the town (1) received fire state aid, (2) is not covered by the statewide lump‑sum volunteer firefighter plan under Minn. Stat., ch. 353G, and (3) had no firefighters’ relief association, or the association has dissolved or has been removed as trustee of state aid: | | |  |  |  | |
|  |  | 1. | were the funds placed in a special account in the town treasury? | |  |  |  | |
|  |  | 2. | were the funds only used for: | |  |  |  | |
|  |  |  | a. | payment of fees, dues, and assessments to the Minnesota State Fire Department Association and to the State Volunteer Firefighters Benefit Association; |  |  |  | |
|  |  |  | b. | payment of the cost of purchasing and maintaining fire department equipment; or |  |  |  | |
|  |  |  | c. | payment of the cost of construction, acquisition, repair, or maintenance of buildings or other places housing the equipment of the fire department; or |  |  |  | |
|  |  |  | d. | If it has full-time firefighters covered by the public employees police and fire retirement plan, to pay the employer contribution requirement with respect to firefighters covered by the public employee police and fire retirement plan under Minn. Stat. § 353.65? |  |  |  | |
| § 424A.08(c) | L. | If the town has no volunteer firefighters' relief association directly associated with it and participates in the voluntary statewide lump-sum volunteer firefighter retirement plan under chapter 353G, did it transmit any fire state aid that it received to the voluntary statewide lump-sum volunteer firefighter retirement fund? | | |  |  |  | |
| § 423A.022,  subd. 2(2) | M. | If the town received Police and Firefighter Supplemental State Aid paid pursuant to Minn. Stat. § 423A.022, was it transmitted to the applicable volunteer relief association within 30 days of receipt by the town treasurer? | | |  |  |  | |
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| **Part II. Audit Conclusion** | | | | | | | |
| The auditor must state a conclusion--based on this questionnaire and any other audit procedures performed--whether the client has complied with the legal provisions reviewed relating to miscellaneous provisions.  Conclusion: | | | | | | | |
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