



## STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

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### Statement of Position Meeting Minutes

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*This Statement of Position is not legal advice and is subject to revision.*

Minnesota law requires all public authorities and political entities to “make and preserve all records necessary to a full and accurate knowledge of their official activities.”<sup>1</sup> That is, the law requires that meeting minutes be created and maintained. Auditors review the minutes of a governing body when performing financial and compliance audits. Minutes are reviewed to determine if actions taken at the meeting meet statutory requirements. Consequently, the Office of the State Auditor receives questions concerning what items must or should be included in meeting minutes.

Minutes may be defined as a record of the “proceedings” of a governing body.<sup>2</sup> Minnesota law defines the term “proceedings” (and, therefore, the contents of the record or minutes of the “proceedings”) to include at minimum:

- the subject matter of a motion;
- the persons making and seconding a motion;
- the roll call vote on a motion;
- the character of resolutions or ordinances offered, including a brief description of their subject matter; and
- whether the motion to approve a resolution or ordinance was defeated or adopted.<sup>3</sup>

Similarly, Minnesota’s “Open Meeting” law requires that minutes include the individual votes of each member of the governing body on any action, including each appropriation of money other than “payments of judgments, claims, and amounts fixed by statute.”<sup>4</sup>

Beyond these statutory requirements, the decision regarding how elaborate or extensive the minutes should be is within a governing body’s discretion.<sup>5</sup> The amount of detail which is appropriate for inclusion in the minutes is likely to vary, depending on the nature of the proceedings and the subject

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<sup>1</sup> Minn. Stat. § 15.17.

<sup>2</sup> Various statutes that refer to taking or publishing minutes use the term “proceedings” or “official proceedings.” See, e.g., Minn. Stat. §§ 384.09 (counties); 412.151, subd. 1 (statutory cities); 367.11(1) (towns); and 123B.09, subd. 10 (school districts).

<sup>3</sup> See Minn. Stat. § 331A.01, subd. 6. The League of Minnesota Cities has also compiled a list of items required in meeting minutes in their information memo titled “[Meetings of City Councils](#).”

<sup>4</sup> Minn. Stat. § 13D.01, subd. 4.

<sup>5</sup> Charter cities may have adopted additional meeting minute requirements in their charters.

matter involved. The minutes need not record the discussions of the members and others, or information relating to the process by which a decision is made. Moreover, the minutes should not be cluttered with unnecessary detail that could hamper efforts to review or otherwise use the minutes at a later date. In addition, the minutes should never reflect the clerk's or secretary's opinion on anything said or done.

Nevertheless, there will be instances where it would be wise for the governing body to include in the minutes information in addition to what is required to satisfy the minimum statutory requirements. For example, a governing body's reasons for reaching a particular decision may be important for defending a challenge to the action taken. In that circumstance, the minutes should include all findings of fact, conclusions, and reasons for conclusions so that an entity may defend its actions. Including this additional detail should protect the board against claims that it acted arbitrarily or capriciously in making its decision.

The Office of the State Auditor often reviews meeting minutes and recommends that meeting minutes include the following information in addition to the statutory requirements:

- type of meeting (regular, special, adjourned regular, adjourned special, recessed, or emergency);
- type of group that is meeting (*i.e.*, the governing body or a committee);
- date and place the meeting was held;
- the time the meeting was called to order;
- approval of minutes of the previous meeting, with any corrections noted;
- identity of parties to whom contracts were awarded;
- abstentions from voting due to a conflict and the member's name and reason for abstention;
- reasons the governing body awarded a particular contract to a bidder other than the lowest bidder;
- granting of variances and special use permits;
- approval of hourly rates paid for services provided, mileage rates, meal reimbursement amounts, and per diem amounts;
- a listing of all bills (including per diems) allowed or approved for payment, noting the recipient, purpose and amount;
- a list of all transfers of funds;
- appointments of representatives to committees or outside organizations;
- reports of the officers;
- authorizations and directions to invest excess funds, and information on investment redemptions and maturities; and
- the time the meeting concluded.

The Office of the State Auditor recommends that the minutes be signed by the clerk or secretary.

Meeting minutes also should be approved by the governing body, usually at the next meeting. The minutes should be signed and dated by a designated member of the governing body to indicate that they are the official meeting minutes.<sup>6</sup> The approved minutes are the official record of the proceeding.

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<sup>6</sup> For some entities, Minnesota law specifies who must sign meeting minutes. See, *e.g.*, Minn. Stat. § 365.55 (requiring the minutes of town meetings to be signed by "the clerk of the meeting and the moderator").

Audio or video recordings of meetings are not meeting minutes and are not a substitute for meeting minutes.<sup>7</sup>

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<sup>7</sup> With certain exceptions, however, a governing body must electronically record all closed meetings at its own expense. See Minn. Stat. § 13D.05, subd. 1(d).