**OTHER POLITICAL SUBDIVISION**

**MISCELLANEOUS PROVISIONS**

**LEGAL COMPLIANCE AUDIT GUIDE**

**POLITICAL SUBDIVISION MISCELLANEOUS PROVISIONS**

Introduction

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

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| **Part I. Other Political Subdivisions Miscellaneous** | | | | | | |
| § 13D.01 | A. | Minnesota Open Meeting Law (Applies to governing body of a school district, unorganized territory, county, city, town, or other public body; and to any committee, subcommittee, board, department, or commission of the public body.) | |  |  |  |
|  |  | 1. | Were all meetings of the governing board and of any committee, subcommittee, board, department, or commission of the governing board open to the public? |  |  |  |
|  |  | 2. | If a meeting was closed, did the governing 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 (Applies to any court, public corporation, public authority or public officer of this state, or a political subdivision.) | |  |  |  |
|  |  | If the political subdivision’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? | |  |  |  |
| § 169.022 | C. | Traffic Violation Administrative Penalties/Safety Classes (Applies to all political subdivisions.) | |  |  |  |
|  |  | 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 Offences), 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 | D. | Mileage Reimbursement/Automobile allowance (Applies to any county, home rule charter or statutory city, town, or school district.) [Note: The City of St. Paul and counties having more than 550,000 inhabitants have additional authority. See Minn. Stat. § 471.665, subd. 2.] | |  |  |  |
|  |  | 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 | E. | Destruction of Records (Applies to all political subdivisions.) | | |  |  |  |
|  |  | If the entity 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?” | | |  |  |  |
|  | F. | Public Purpose (Applies to all political subdivisions.) | | |  |  |  |
| 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? | |  |  |  |
| § 471.661 | G. | Out-of-State Travel Policy (Applies to each city, county, school district, regional agency, or other political subdivision, except a town.) | | |  |  |  |
|  |  | 1. | Does the unit of government have on record a policy that controls travel outside the state of Minnesota for the applicable elected officials of the relevant unit of government? | |  |  |  |
|  |  | 2. | Was the policy initially approved and were subsequent changes, if any, approved by a recorded vote? | |  |  |  |
|  |  | 3. | Does the policy specify: | |  |  |  |
|  |  |  | a. | when travel outside the state is appropriate; |  |  |  |
|  |  |  | b. | applicable expense limits; and |  |  |  |
|  |  |  | c. | procedures for approval of the travel? |  |  |  |
|  |  | 4. | Is the policy available for public inspection upon request? | |  |  |  |
| § 471.6175 | H. | If a trust for Other Post-Employment Benefits (OPEB) was created pursuant to Minn. Stat. Section 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. Section 471.6175, subd. 4? | | |  |  |  |

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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 political subdivision miscellaneous provisions.  Conclusion: |
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