

Summary of Changes to 2020 Minnesota Legal Compliance Audit Guides

In Miscellaneous Sections of the Cities, Counties, Towns and Political Subdivisions sections, salary cap amounts were updated (\$175,621 for 2019, \$178,782 for 2020, and \$180,927 for 2021). Changes found on: Counties Page 7-7; Cities page 7-2; Towns Page 7-2, and Political Subdivisions Page 7-3.

CITIES

Miscellaneous

- 1) Pages 7-4 & 5, references for Minn. Stat. Section 424A.08, to the “voluntary statewide lump-sum volunteer firefighter retirement plan” were changed to “statewide lump-sum volunteer firefighter plan” per statutory amendment.
- 2) Page 7-4, (M.), reference to “Minn. Stat. Section 69.031” changed to “Minn. Stat. Section 477B.04”. And text reference to “the voluntary statewide lump-sum volunteer firefighter retirement plan” changed to “the statewide volunteer firefighter plan” and following language added: “and for which there is no aid allocation agreement in place”.

SCHOOL DISTRICTS

Contract Section

- 1) Page 4-10, reference within Minn. Stat. Section 123B.52 replaced “or” with an “and” in text to reflect statutory requirement that eligible students must be currently enrolled and intend to enroll the year after receipt of the computer/tablet.
- 3) Page 4-8 added to Note for 3: “Contracts for the transportation of school children or fuel for heating or transportation must not exceed ten years.”

TOWNS

Miscellaneous

- 4) Page 7-4, references for Minn. Stat. Section 424A.08, to the “voluntary statewide lump-sum volunteer firefighter retirement plan” were changed to “statewide lump-sum volunteer firefighter plan” per statutory amendment.
- 5) Page 7-3, J, reference to “Minn. Stat. Section 69.031” changed to “Minn. Stat. Section 477B.04”. And text reference to “the voluntary statewide lump-sum volunteer firefighter retirement plan” changed to “the statewide volunteer firefighter plan” and following language added: “and for which there is no aid allocation agreement in place”.

OTHER POLITICAL SUBDIVISIONS

Uniform Financial Accounting and Reporting Standards (UFARs)

1) Page 6-1 "Minn. Stat. § 124D.10, subd. 8 (j)" replaced with "Minn. Stat. § 124E.16".

RELIEF ASSOCIATIONS

1) Page 1-1 removed reference to Minn. Stat. Section "69.051".

2) Page 1-16, changed "Minn. Stat. Section 69.031" to "Minn. Stat. Section 424A.05, Subd. 2" and language conformed to statute.