

Summary of Changes to 2022 Minnesota Legal Compliance Audit Guides

In Miscellaneous Sections of the Cities, Counties, Towns and Political Subdivisions sections, salary cap amounts were updated to “\$180,927 for 2021, \$192,144 for 2022 and \$206,939 for 2023.” Changes found on Counties Page 7-7; Cities Page 7-3; Towns Page 7-3, and Political Subdivisions Page 7-3.

School Districts

School District Section – Page 2-5. Section 123B.195, 6.a. change \$8,000 to \$20,000

School District Section – Page 3-9, Section 123B.61, in Section D.6. Certificates of Indebtedness or Capital Notes,6. Put “not” before the word “have” and Remove: “neither” and “nor an outstanding debt service loan under Minn. Stat. § 126C.68” so that it reads:

“If the district used an excess amount in the debt redemption fund to retire the certificates or notes, did the district not have an outstanding capital loan under Minn. Stat. § 126C.69?”

Cities

A new question was added as N.2. on page 7-5 regarding disbursement timelines for cities that have entered into an agreement with the fire relief association regarding the allocation of Fire State Aid.