

Summary of Changes to 2024 Minnesota Legal Compliance Audit Guides

In the Miscellaneous Sections of County and City Checklists, a new section with two questions was added regarding the handling of Enhanced 911 funds which are to be kept in a separate interest-bearing fund or account and only used for certain purposes related to 911 operation pursuant to Minn. Stat. Section 403.113 (Cities page 7-5 new section “Q” and Counties page 7-6 new section “N”).

Relief Association

Page 1-1 - the word “Volunteer” was removed.

Page 1-2 - a new possible disbursement was added from the special fund under § 424A.05 (now 6.).

Page 1-13 - the word “financial” was removed and replaced with “overall funding balance” (Minn. Stat. Section 424A.093, Subd. 1).

Page 1-15 - the words “paid on-call firefighter” were added (H.1.), and the words “part-time” firefighters were added to H.1., H.2. And H.3.

Page 1-16 -under 424A.05 subd.2, supplemental state aid (under Minn. Stat. § 423A.022) and supplemental benefit reimbursement (under Minn. Stat. § 424A.10) were added to the amounts that must be credited to the relief association’s special fund.

Charter Schools

Page 1-1 - there was a change to criteria for service agreements or contracts that must be included in supplemental information with audit per Minn. Stat. § 124.16, subd. 1(c). The requirements of supplemental information were also conformed to reflect requirements of Minn. Stat. § 124E.16, Subd. 1(c).

Page 1-2 - the definitions of CMO and EMO were changed to reflect amendments to Minn. Stat. § 124E.02. Specifically, a CMO is a non-profit entity or organization that “operates or manages a charter school or network of charter schools.” An EMO is a for-profit entity or organization that “operates or manages a charter school or network of charter schools.”

Page 1-3 - the status of being a contractor “providing facilities, goods, or services to a charter school” was added to the list of things disqualifying one from being a board

member. [Note that in the amended statute this new requirement is in the first sentence, however we have added it as the third requirement in the LCM.]

- Also added the word “member” to Minn. Stat. § 124E.14, (a), in subpart (2) per statutory amendment.

Page 1-4 - a new Section B. was added to Part II. Purchase of Merchandise now reflects the requirements of Minn. Stat. § 124E.26, namely, that prior to the expenditure of public funds, a charter school must adopt a procurement policy. The minimum requirements of the policy are set forth.

Page 1-12 - the definition of “Immediate family member” was amended to include any relationship by blood, marriage, adoption, or partnership of spouses, parents, grandparents, siblings, children, first cousins, aunts, uncles, grandchildren, nieces, and nephews.