

Office of the State Auditor
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2015 Legal Compliance Audit Guides – Amendments

The **2015 Legal Compliance Audit Guides** are available on the Office of the State Auditor [website](#).

References to important amendments made for 2015:

1. The material was divided into seven audit guides based on type of entity being audited:
 - Charter Schools
 - Cities
 - Counties
 - Fire Relief Associations
 - Other Political Subdivisions
 - School Districts
 - Towns

2. Charter Schools
 - Report Information was added to the Chapter 1, Introduction.
 - Open Meeting Law questions were added to Charter School Chapter 1.

3. Other Political Subdivisions
 - Language regarding joint powers/conflict of interest exceptions was added - pp. 2-1 and 2-5.
 - The application of Minn. Stat. §§ 469.009 and 469.098 (rather than Minn. Stat. § 471.87) to HRAs and EDAs was clarified - pp. 2-2 and 2-3.

4. Fire Relief Associations
 - The multiple signature requirement for checks - Minn. Stat. § 424A.05 was added - p. 1-3.
 - New language regarding “audit-related services, accounting and accounting-related services” was added to the administrative expense section E.4 on p. 1-3.

5. All Contracting sections - Cities, Counties, Towns, School Districts, Other Political
 - The responsible contractor provision - Minn. Stat. § 16C.285 was added.

6. All TIF sections - County, City, Town, Other Political Subdivisions
 - The Pooling/Five-Year Rule/Six-Year Rule section - formerly Part V, was removed.