6.65 MINIMUM PROCEDURES FOR AUDITORS, PRESCRIBED.

The state auditor shall prescribe minimum procedures and the audit scope for auditing the books, records, accounts, and affairs of political subdivisions in Minnesota. The minimum scope for audits of all political subdivisions must include financial and legal compliance audits. Audits of all school districts must include a determination of compliance with uniform financial accounting and reporting standards. The state auditor shall promulgate an audit guide for legal compliance audits, in consultation with representatives of the state auditor, the attorney general, towns, cities, counties, school districts, and private sector public accountants.

History: *1957 c 631 s 2; 1973 c 492 s 14; 1983 c 301 s 62; 1988 c 629 s 6; 1989 c 67 s 1; 1990 c 562 art 8 s 1; 1993 c 224 art 14 s 1; 2001 c 161 s 1; 1Sp2003 c 1 art 2 s 9; 2008 c 200 s 13*