103C.325 RECORDS; AUDIT; INFORMATION TO STATE BOARD.

Subdivision 1. **Records.** The district board shall keep a full and accurate record of all proceedings and resolutions, regulations, and orders issued or adopted.

Subd. 2. **Audit.** The state auditor shall annually audit the books of the district and its supervisors, or, at the request of the district board, the state auditor may contract for an annual audit by a certified public accountant. The state auditor may determine that an annual audit of a district is not necessary, in which case an audit shall be made at least every four years.

Subd. 3. **Information to state board.** The supervisors shall furnish to the state board, upon request, copies of the ordinances, rules, regulations, orders, contracts, forms, and other documents that they adopt or use, and other information concerning their activities as the state board requires in the performance of its duties under this chapter.

History: *1990 c 391 art 3 s 18*