

## CHAPTER 412

### STATUTORY CITIES

412.02 City elections; officers, terms, vacancies.

412.591 Optional Plan A; duties of clerk.

**412.02 CITY ELECTIONS; OFFICERS, TERMS, VACANCIES.***[For text of subs 1 to 2a, see M.S.1994]*

Subd. 3. In cities operating under the standard plan of government the council may by ordinance adopted at least 60 days before the next regular city election combine the offices of clerk and treasurer in the office of clerk–treasurer, but such an ordinance shall not be effective until the expiration of the term of the incumbent treasurer or when an earlier vacancy occurs. After the effective date of the ordinance, the duties of the treasurer and deputy treasurer as prescribed by this chapter shall be performed by the clerk–treasurer or a duly appointed deputy. The offices of clerk and treasurer may be reestablished by ordinance. If the offices of clerk and treasurer are combined as provided by this section and the city’s annual revenue for all governmental and enterprise funds combined is more than \$100,000, the council shall provide for an annual audit of the city’s financial affairs by the state auditor or a public accountant in accordance with minimum auditing procedures prescribed by the state auditor. If the offices of clerk and treasurer are combined and the city’s annual revenue for all governmental and enterprise funds combined is \$100,000 or less, the council shall provide for an audit of the city’s financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor at least once every five years, which audit shall be for a one–year period to be determined at random by the person conducting the audit.

*[For text of subd 6, see M.S.1994]***History:** 1995 c 27 s 2**412.591 OPTIONAL PLAN A; DUTIES OF CLERK.***[For text of subd 1, see M.S.1994]*

Subd. 2. Cities operating under Optional Plan A may, by an ordinance effective after the expiration of the term of the incumbent treasurer at the date of adoption of Optional Plan A, combine the offices of clerk and treasurer in the office of clerk–treasurer and thereafter the duties of the treasurer as prescribed by this chapter shall be performed by the clerk–treasurer. The offices of clerk and treasurer may be reestablished by ordinance. If the offices of clerk and treasurer are combined as provided by this section, and the city’s annual revenue for all governmental and enterprise funds combined is more than \$100,000, the council shall provide for an annual audit of the city’s financial affairs by the state auditor or a public accountant in accordance with minimum procedures prescribed by the state auditor. If the offices of clerk and treasurer are combined and the city’s annual revenue for all governmental and enterprise funds combined is \$100,000 or less, the council shall provide for an audit of the city’s financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor at least once every five years, which audit shall be for a one–year period to be determined at random by the person conducting the audit.

**History:** 1995 c 27 s 3