

INSTRUCTIONS FOR EXECUTING PETITION FOR EXAMINATION
OF COUNTY AND MUNICIPAL RECORDS

Pursuant to Minn. Stat. § 6.54

General-Cities, Counties, Watershed Districts, and School Districts

1. A petition to examine the records of a school district must be signed by eligible voters of the district.
2. A petition to examine the records of charter and statutory cities must be signed by registered voters of the city.
3. A petition for examination of a county must be signed by registered voters of the county.
4. For watershed districts the petition must be initiated by resident owners of the watershed district.¹ The petition must request an annual audit pursuant to the authority granted municipalities under § 6.54.
5. The petition can limit the scope of the examination, but the examination shall cover, at least all cash received and disbursed and the transactions relating thereto and an investigation of those complaints which are within the state auditor's powers and duties to investigate.² The petition can identify any specific issues of concern. The examination is limited to no more than the six most recent years.
6. At least 30 days before the completed petition is delivered to the State Auditor, the petition **must** be presented to the appropriate city, watershed, or school district clerk and the county auditor. The county auditor shall determine whether the petition is signed by the necessary number of registered voters or eligible voters as the case may be and certify this fact thereon.
7. When properly executed, the county auditor shall forward the petition to the State Auditor.
8. The entire cost of an audit performed pursuant to petition must be paid for by the governmental unit audited.
9. At the time it is circulated, the petition must contain the statement that the cost of the audit will be borne by the city, county, watershed district or school district as provided by law.

¹ Minn. Stat. § 103D.355, subd. 2 (a).

² Minn. Stat. § 6.71.

General-Towns

1. For towns the electors may petition the State Auditor at the annual or special meeting. The clerk of the meeting or the town clerk would certify the results of the vote to the State Auditor.
2. The petition can limit the scope of the examination, but the examination shall cover, at least all cash received and disbursed and the transactions relating thereto. The petition can identify the specific areas of concern. The examination is limited to no more than the six most recent years.
3. The entire cost of an audit performed pursuant to petition must be paid for by the town audited. The resolution to petition for an audit must state the entire cost will be borne by the town.

Minimum number of Petitioners Required

Cities	That number of registered voters equal to 20% of those voting in the last presidential election.
Counties	That number of registered voters equal to 20% of those voting in the last presidential election.
School Districts	Ten eligible voters for each 50 resident pupils in average daily membership during the preceding school year, or 10, whichever is greater.
Towns	A majority of town electors voting at annual or special town meeting.
Watershed Districts	That number of resident owners who are registered voters equal to 20% of those voting in the last presidential election.
Other Governmental Units	Contact the State Auditor for requirements.