

1 Junk Drawer of Questions & Tech Options

2021 SPRING SHORT COURSES
STEVE FENSKE

2 No Pre-Signing Checks & Monthly Financial Reviews

- Treasurer wants clerk and chair to pre-sign checks?
- Board is meeting remotely, so they aren't together to sign. Can they pre-sign?
- Does the Board review the bank statements? Does the Clerk?
- How Often?
- Review not only new claims, but whether all past claims were paid and in the amounts allowed.
- Find any withdrawals not linked to a claim.
- Track check numbers?
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3 Board of Audit – Clerk & Treasurer Roles

- Board of Audit largely a supervisor matter (MSA 366.20 - .22), but it involves Clerk & Treasurer
- Timing Important: May meet throughout the year, but Supervisors must produce a report
 1. Audit accounts of each town officer (separately)
 2. Audit every account presented against the town, endorse the amount allowed and not allowed.
 3. Examine all other claims against the town, that cannot be audited, and give a summary of it.
 4. Report in detail the accounts audited, with amounts allowed or denied, and to whom.
 5. Statement of the fiscal affairs, with an estimate of the amount needed for the next year.
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4 Board of Audit – Clerk & Treasurer Roles

- Treasurer's Role: Provide Information
 - From 367.16: "(3) to keep a true account of all money received as treasurer and the manner in which it is disbursed, in a book provided for that purpose, and provide the account, with the treasurer's vouchers, to the town board of audit, at its annual meeting, for adjustment;"
 - If this is done well through the year, it should be easier.
- Clerk's Role: Provide Information
 - From 367.367.11: "(7) to furnish to the annual meeting of the town board of audit every statement from the county treasurer of money paid to the town treasurer, and all other information about fiscal affairs of the town in the clerk's possession, and all accounts, claims, and demands against the town filed with the clerk;"

5 Annual Meeting Clerk Duties

- Give Published Notice at least 10 Days before the annual meeting of the date, time, and location in a qualified newspaper. Alternative posted notice only if allowed by the board or earlier town meeting. (365.51, subd. 2) Record the statement of need for a Special Town Meet request, and give published notice in the same way as an Annual Meeting. (365.53)
- Clerk may postpone the meeting if there are storm warnings. Postponement must be at least 3 hours before opening of polls or the annual meeting convening. (365.51, subd. 1)
- "Call to Order" the Annual or Special Town Meeting (365.54)
- Keep minutes of the Town Meeting, including full text of any order, direction, and rule made by the meeting. (365.55)

- Sign and file the meeting minutes within 2 days of the meeting. (365.55)
- When are they 'official'? Approving Annual Meeting minutes. Addendums,

6 **Notary Powers – Full & For Real**

- Clerks are notaries ex officio – automatic by holding office, hold “the powers of a notary public within the state”. (358.15(a)(2))
- The form of the official signature in these cases is: “A.B. (..... Township Clerk), County, Minnesota, ex officio notary public. My term is indeterminate.”
- No Expiration: Clerks (and treasurers) serve until a successor is elected and qualified. Not to a date certain.
- If required, put down a date about 20 days after the next person elected to the position could be expected to take office.
- Stamp is to read “Notarial Officer”, not “Notary Public”
- Full Notary – not limited to town business. Review Ch 359 for compliance issues, like special notices.
- New clerk may act as notary for the statutory duties of office without a stamp for the first 90-days of the term.

7 **Oath of Office**

“Every person elected at a March election or appointed to a townoffice, within ten days after receiving a certificate or notice of election or appointment, shall take andsubscribe the oath required by law. Persons elected at a November election shall take their oath beforeassuming office. If taken before the town clerk, the oath shall be administered and certified without fee.”
MSA 367.25

- Implies the clerk is not the only person to administer oaths.
- Any notary may administer and oath. (359.085)
- Any elected or appointed officer in the state may administer oaths for the discharge of their duties. (358.10 & 358.15)
- All oaths must be filed with the town clerk. (358.11)

8 **Post-Election Issues**

- Board of Canvass: Reviewing abstracts or reports, not ballots. Pro-forma review.
- Schedule Board of Canvass meeting and give notice. Like a board meeting, posted notice.
- What if there is disagreement? Cannot contest until its canvassed.
- Certificates of Election
- March Election:
 - Earliest date to go out is 9 days after election if the 8th day is not a Saturday, Sunday, or legal holiday. Assumes canvass on election day, 7-day contest period.
 - No latest day available.
- November Election:
 - Earliest date is 11 days after the election, if the 10th day is not a Saturday, Sunday, or legal holiday. Assumes canvass complete 3 days after election, and 7-day contest period.
 - No latest day available.

9 **Payments to Election Judges**

- Election Judges are Employees – not contractors
- Documents Needed:
 - Federal W-4

- State W-4
- I-9 (legal status to work)
- Wage Theft Document (<https://dli.mn.gov/business/employment-practices/employee-notice>)
- Withholding: Rule for Judges who are not town officers or employees.
 - Over \$600 – Must send a W-2
 - Over \$1,800 – Must withhold FICA (Soc. Security) for entire amount.
 - *May* withhold under \$1,800, but not required. If withholding, send W-2 no matter the amount.

10 **Reporting Payments to Attorneys**

- Attorney payments now reported on a 1099 NEC (Non-Employee Compensation)
- Match the information on the attorney's W-9 to the boxes on the 1099 NEC, Include all payments. If possible, confirm the recipient's TIN.
- Used to be done on a 1099, Box 7 is Gone!

11 **Communications**

- Scheduling board meetings, can be outside of a meeting. Regular vs Special.
- Clerk or treasurer job?
- Chain meetings: be aware of passing information among board members that creates consensus or conversation among them. They cannot use you to do what they couldn't do themselves.

12 **Agendas & Public Packets**

- Agenda is not required – use it, don't use it, change it mid-meeting ... whatever.
 - Is this even your problem?
 - Exception: The Annual Meeting – the vote on the levy must be taken in the order of business listed by the moderator. (365.56, subd. 3)
- Reminder: Clerk must provide the public packet at meetings, which is a set of all the documents the board members received before or when arriving at the meeting except for documents with private information.

13 **I Object, I'm Not Signing**

- Clerk or Treasurer objects to the expenditure made by the board. Can they withhold a signature?
- Paying a supervisor for contract work without a conflict of interest waiver.
- Choosing to use a contractor who wasn't the cheapest option.
- Making a donation to a local Boy Scout troop. A business in town? A food shelf?
- Supervisor submits a claim for work on days the clerk knows were not worked?
- Supervisor wants reimbursement for equipment he purchased for the town?

14 **Speaking at Meetings**

- Do the Clerk and Treasurer have a right to speak at Board Meetings?
- No, but the Board should allow them to speak on matters related to their duties.
- If the comment is unrelated to the duties, then its like a public comment and should be treated that way.

15 **Computer Options**

- More options, cheaper than ever before

- Clerks & Treasurers: Need a Windows machine to run CTAS
- Supervisors: more options
- Windows, Apple, and Chromebooks
- Chromebooks are inexpensive, fast, light, easy to replace. More than enough for supervisor tasks.

16 **Alternatives to Microsoft Office**

- Google Office Suite - Free Personal & Paid Business Options
- LibreOffice: <https://www.libreoffice.org/>
- Many others available
- Be aware of privacy policies.
- Backup, Backup, Backup.

17 **Passwords: Still Important**

- Choose something hard for a computer to guess, not a person.
- Passphrases: random words together. 4 to 6 words.
- Use a password locker & generator
 - 1Password; LastPass; KeePass

18 **Backup Options**

- From the Federal Cyber Security & Infrastructure Security Agency
- 3-2-1 Rule: https://us-cert.cisa.gov/sites/default/files/publications/data_backup_options.pdf
 - 3 – Keep 3 copies of any important file: 1 primary and 2 backups.
 - 2 – Keep the files on 2 different media types to protect against different types of hazards.
 - 1 – Store 1 copy offsite (e.g., outside your home or business facility)
- On-Site vs Remote (Cloud)
- Schedule & Separation or Responsibilities

19 **Use a Pro**

- Record management is still a primary duty.
- Stakes are too high to do nothing
- Professional help is available and relatively cheap
- Federal CISA Free Assessment: <https://www.cisa.gov/cyber-hygiene-services>
- Email: vulnerability_info@cisa.dhs.gov with the subject line "Requesting Cyber Hygiene Services" to get started.
- Should be a part of the town budget
- Small town doesn't mean backward or unsophisticated.
- We can't seek broadband and then ignore the duties that come with the technology.