

Cannabis Wholesaler: Final Plans of Record (FPOR) Questions

This document provides an overview of the questions included on the four (4) final plans of record forms for the cannabis wholesaler license. **You must submit your answers to these questions on their corresponding online fillable forms.**

The four online fillable forms outlined in this document include:

1. **Accounting and Tax Compliance Standard Operating Procedure (SOP) form** – Page 2
(https://officeofcannabismanagement.formstack.com/forms/accounting_tax_compliance)
2. **Inventory Control, Storage, and Diversion Prevention Standard Operating Procedure (SOP) form** – Page 3
(https://officeofcannabismanagement.formstack.com/forms/inventory_control_storage_and_diversion_prevention)
3. **Quality Assurance Standard Operating Procedure (SOP) form** – Page 5
(https://officeofcannabismanagement.formstack.com/forms/quality_assurance)
4. **Site, Security, and Operations Plan form** – Page 6
(https://officeofcannabismanagement.formstack.com/forms/site_security_and_operations_2026)

After completing and submitting the online form, you will receive a confirmation email from "no-reply@webmerge.me" with a PDF attachment containing your answers. To finalize your submission, you'll need to submit that PDF to [Accela](#).

Accounting and Tax Compliance Standard Operating Procedure (SOP) Form

Section 1: Applicant/Licensee Information

Required fields are marked with an asterisk ().*

1a. Legal business name*

[text field]

1b. Facility address*

[Address Line 1]

[Address Line 2]

[City] [State] [ZIP Code]

1c. Accela application number*

To find your application number, check your email for messages from noreply@accela.com. Your application number will be in the subject of the email. Include the dashes in your application number.

[text field]

1d. Email*

[text field]

Section 2: Accounting and Tax Compliance SOP

Required fields are marked with an asterisk ().*

2a. Describe specific procedures for how your business will adhere to GAAP (Generally Acceptable Accounting Principles) standards.* [M.R. P. 9810.1100, subp. 3A(2)]

[text field]

2b. Describe specific procedures for how your business will ensure the timely filing of taxes.* [M.S. § 342.14, subd. 1(a)(9)(iii)]

[text field]

2c. Does the applicant have a policy for adhering to the sales restrictions in MN Statutes section 270c.726 regarding the Minnesota Department of Revenue's posting of tax delinquency?* [M.S. § 270c.726, subd. 2]

[text field]

Inventory Control, Storage, and Diversion Prevention Standard Operating Procedure (SOP) Form

Section 1: Applicant/Licensee Information

Required fields are marked with an asterisk ().*

1a. Legal business name*

[text field]

1b. Doing business as (DBA) or assumed name*

[text field]

1c. Primary contact: First name*

[text field]

1d. Primary contact: Middle initial

[text field]

1e. Primary contact: Last name*

[text field]

1f. Primary contact: Suffix

[text field]

1g. Phone number*

[text field]

1h. Email*

[text field]

1i. Accela application number*

To find your application number, check your email for messages from noreply@accela.com. Your application number will be in the subject of the email. Include the dashes in your application number.

[text field]

1j. Endorsement and activity types for license (select as many as apply)*

- ☐ *Hemp-derived product importer endorsement*
- ☐ *Adult-use cannabis wholesaler activity*
- ☐ *Medical cannabis wholesaler activity*

1k. Primary facility address*

[Address Line 1]

[Address Line 2]

[City] [State] [ZIP Code]

Section 2: Inventory Control, Storage, and Diversion Prevention SOP

Required fields are marked with an asterisk (*).

2a. Describe specific procedures for how your business will manage stock/inventory of regulated products.*

[M.S. § 324.14 subd. 1(9)(ii); M.S. § 342.24, subds. 3, 5; M.R. P. 9810.1500, subp. 2]

[text field]

Note: Questions 2b-2c are not on the Site, Security and Operations form for cannabis wholesalers.

2d. Describe specific procedures for how your business will ensure proper designation of authorized personnel for issuing employee identification badges.*

[M.S. § 342.14, subd. 1(9)(ii); M.S. § 342.24, subd. 3; M.R. P. 9810.1100, subp. 2; M.R. P. 9810.1500, subp. 6]

[text field]

2e. Describe specific procedures for how your business will ensure proper designation of authorized personnel protocols for employee access to private and non-public computer data.*

[M.S. § 342.24 subd. 3; M.R. P. 9810.1100, subp. 2]

[text field]

2f. Describe specific procedures for how your business will maintain records of an individual accessing a product storage area, including the date and time of access, the name of the individual, and any regulated products that were added to or removed from the product storage area.*

[M.S. § 342.24, subd. 3; M.R. P. 9810.1100, subp. 2]

[text field]

2g. Describe specific procedures for how your business will manage inventory audits.*

[M.S. § 342.24, subd. 3; M.R. P. 9810.1100, subp. 2]

[text field]

2h. Describe specific procedures for how your business will manage inventory audits and any necessary reporting after an incident of theft or another security breach.*

[M.S. § 342.23, subd. 3(d); M.R. P. 9810.1302, subp. 5]

[text field]

2i. Describe your shipping and receiving protocols.*

[M.R. P. 9810.1302]

[text field]

2j. Describe your procedures for verifying incoming and outgoing products.*

[M.R. P. 9810.1302]

[text field]

2k. Describe your procedures for documenting transfers.*

[M.R. P. 9810.1302]

[text field]

2l. Describe your procedure for securing loading/unloading areas.*

[M.R. P. 9810.1302]

[text field]

2m. Describe your internal checks for proper labeling, packaging.*

[M.S. § 342.34, subd. 2]

[text field]

2n. Describe your internal checks for proper testing.*

[M.S. § 342.34, subd. 2; M.R. P. 9810.2400, subp. 2]

[text field]

2o. Describe your internal checks for compliance with potency and ingredient requirements.* [M.S. § 342.34, subd. 2; M.R. P. 9810.2400, subp. 2]
[text field]

Quality Assurance Standard Operating Procedure (SOP) Form

Section 1: Applicant/Licensee Information

Required fields are marked with an asterisk ().*

1a. Legal business name*

[text field]

1b. Doing business as (DBA) or assumed name*

[text field]

1c. Primary contact: First name*

[text field]

1d. Primary contact: Middle initial

[text field]

1e. Primary contact: Last name*

[text field]

1f. Primary contact: Suffix

[text field]

1g. Phone number*

[text field]

1h. Email*

[text field]

1i. Accela application number*

To find your application number, check your email for messages from noreply@accela.com. Your application number will be in the subject of the email. Include the dashes in your application number.

[text field]

1j. Endorsement and activity types for license (select as many as apply)*

- ☐ *Hemp-derived product importer endorsement*
- ☐ *Adult-use cannabis wholesaler activity*
- ☐ *Medical cannabis wholesaler activity*

1k. Primary facility address*

[Address Line 1]

[Address Line 2]

[City] [State] [ZIP Code]

Section 2: Quality Assurance SOP

Required fields are marked with an asterisk ().*

2a. Describe specific procedures for how your business will ensure the safe and sanitary storage of regulated products in a controlled environment that is used *only* for the storage of regulated products.* [M.R. P. 9810.1100, subp. 2A(5); M.R. P. 9810.1104]

[text field]

2b. Describe specific procedures for how your business will manage proper segregation and disposal of a regulated product that is damaged, contaminated, or expired.* [M.S. § 342.23, subd. 3; M.R. P. 9810.1200]

[text field]

2c. Describe specific procedures for how your business will manage proper segregation and disposal of product that is the subject of a recall.* [M.S. § 342.23, subd. 3; M.R. P. 9810.1101, subps. 2-3]

[text field]

2d. Describe the specific product recall response procedures your business will take if required, in response to a manufacturer or office-ordered recall.* [M.R. P. 9810.1101, subp. 2]

[text field]

2e. Describe specific procedures for how your business will ensure consistent and accurate use of the statewide tracking system for inventory management and discrepancies, sales data, waste tracking, and theft/loss reporting.* [M.S. § 342.34, subd. 2; M.R. P. 9810.1100, subp. 2A(4)]

[text field]

2f. For wholesalers with a hemp-derived product importer endorsement, describe the specific procedures your business will follow when importing lower-potency hemp edibles (including obtaining, verifying, and recording all required batch testing information) and ensuring all imported products comply with Chapter 342.* [M.S. § 342.34, subd. 5; M.R. P. 9810.2400, subp. 2]

[text field]

2g. For wholesalers with a hemp-derived product importer endorsement, describe the specific procedures your business will use to record all required information into the statewide tracking system for imported hemp-derived consumer products.* [M.S. § 342.34, subd. 5(c); M.R. P. 9810.2400, subp. 2]

[text field]

2h. Describe your annual training plan for management and employees.* [M.S. § 342.14, subd. 1(a)(11); M.S. § 342.18, subd. 3(a)(2); M.R. P. 9810.1100, subp. 2A(2); M.R. P. 9810.1102, subp. 2]

[text field]

Site, Security, and Operations Plan Form

Section 1: Applicant/Licensee Information

Required fields are marked with an asterisk ().*

1a. Legal business name*

[text field]

1b. Doing business as (DBA) or assumed name*

[text field]

2. Primary contact: Legal first name*

[text field]

3. Primary contact: Middle initial

[text field]

4. Primary contact: Legal last name*

[text field]

5. Primary contact: Suffix

[text field]

6. Accela application number*

To find your application number, check your email for messages from noreply@accela.com. Your application number will be in the subject of the email. Include the dashes in your application number.

[text field]

7a. Phone number*

[text field]

7b. Email*

[text field]

8. Endorsement and activity types for license (select as many as apply)*

- ☐ *Hemp-derived product importer endorsement*
- ☐ *Adult-use cannabis wholesaler activity*
- ☐ *Medical cannabis wholesaler activity*

9. Do you have a business banking account with a bank or credit union?*

- ☐ *Yes, with a bank*
- ☐ *Yes, with a credit union*
- ☐ *No, cash only*

10. Pursuant to Minnesota Statutes, section 176.182, you are required to provide to the Office of Cannabis Management proof of workers' compensation insurance coverage in compliance with section 176.181, subdivision 2, or provide an attestation that you are exempted from obtaining workers' compensation insurance coverage in compliance with section 176.041.

To provide proof of workers' compensation insurance coverage, you must provide:

- the name of the insurance company
- the policy number or self-insurance identification number
- dates of coverage or self-insurance effective dates

The office is required to withhold licensure, renewal, or permission to operate your business if you do not provide the required information. Failure to report or falsely report the required information may also result in a penalty.

Select your workers' compensation insurance coverage.*

- ☐ *Insured by an insurance company*
- ☐ *Self-insured*
- ☐ *Exempted from obtaining workers' compensation insurance*

If **Insured by an insurance company** is selected:

Name of the insurance company*

[text field]

Policy number or self-insurance identification number*

[text field]

Dates of coverage or self-insurance effective dates*

[text field]

I attest that the information provided is accurate; and acknowledge that failure to obtain and provide to the Office of Cannabis Management evidence of all required insurance, or applicable exclusion approvals from the Minnesota Department of Labor and Industry, will result in regulatory actions on my application and license up to and including application denial or license revocation.*

☐ I confirm this attestation.

If **Self-insured** is selected:

Upload a copy of your permit to self-insure from the Minnesota Department of Commerce.*

[Upload up to 1 document. Max file size 10MB. File types accepted: jpg, jpeg, gif, png, bmp, tif, pdf, doc, docx.]

Policy number or self-insurance identification number*

[text field]

Dates of coverage or self-insurance effective dates*

[text field]

I attest that the information provided is accurate; and acknowledge that failure to obtain and provide to the Office of Cannabis Management evidence of all required insurance, or applicable exclusion approvals from the Minnesota Department of Labor and Industry, will result in regulatory actions on my application and license up to and including application denial or license revocation.*

☐ I confirm this attestation.

If **Exempted from obtaining workers' compensation** is selected:

I attest that, pursuant to Minnesota Statutes, section 176.041, I am not required to obtain workers' compensation insurance required under Minnesota Statutes, section 176.181 because one or more exceptions in Minnesota Statutes, section 176.041 apply to me and/or my business.*

☐ I confirm this attestation.

I attest that the information provided is accurate; and acknowledge that failure to obtain and provide to the Office of Cannabis Management evidence of all required insurance, or applicable exclusion approvals from the Minnesota Department of Labor and Industry, will result in regulatory actions on my application and license up to and including application denial or license revocation.*

☐ I confirm this attestation.

11. Facility Name*

[text field]

12. Facility address*

[Address Line 1]

[Address Line 2]

[City] [State] [ZIP Code]

13. Endorsement and activity types utilized at facility 1*

- ☐ *Hemp-derived product importer endorsement*
- ☐ *Adult-use cannabis wholesaler activity*
- ☐ *Medical cannabis wholesaler activity*

Note: Questions 14-35 are not on the Site, Security and Operations form for cannabis wholesalers.

Section 2: Diagram of Facility Layout

Required fields are marked with an asterisk ().*

Upload a detailed facility diagram for the location listed in Section 1, in accordance with Chapter 342 of Minnesota Statutes and OCM regulations 9810. The diagram must include the following:

- Fire and smoke detection systems [M.R. P. 9810.1100, subp. 6B]
- Carbon monoxide detection systems [M.R. P. 9810.1102, subp. 3A]
- Enclosed toilet facilities [M.R. P. 9810.1100, subp. 6A]
- Product storage areas [M.R. P. 9810.1104]
- Limited-access areas and restricted-access areas [M.S. § 342.24, subd. 3]
- Ventilation and filtration systems [M.S. § 342.24, subd. 4]
- Planned square feet of space for licensed activities [M.S. § 342.14, subd. 1(a)(5)]
- All points of ingress and egress [M.S. § 342.14, subd. 1(a)(6)]
- Windows and doors, with identification of locks [M.R. P. 9810.1500, subp. 12]
- Alarm systems, including control panels and alarm sensors [M.R. P. 9810.1500, subp. 8]
- Video surveillance cameras and storage devices, including identification of video area coverage [M.R. P. 9810.1500, subp. 9]
- Lighting [M.R. P. 9810.1500, subp. 10]
- Lock keypads [M.R. P. 9810.1500, subp. 12]

36. Upload your facility diagram.*

[Upload up to 1 document. Max file size 10MB. File types accepted: jpg, jpeg, gif, png, bmp, tif, pdf, doc, docx.]

36a. Describe how the business will ensure both building and fire codes are met by pre-license inspection.
[M.R. P. 9810.1100, subp. 6(B)]

Both building and fire code must be addressed:

- **Building code – must meet one:**
 - The applicant has documentation from their local certified building official certifying building code compliance (in the form of a certificate of occupancy or other official documentation) or an agricultural exemption, or
 - The applicant has official documentation from a private certified building official certifying building code compliance.
- **Fire code – must meet one:**
 - The applicant has a certificate of occupancy or other official documentation from their local fire code official certifying fire code compliance, or
 - The applicant has official documentation from a State Fire Marshall inspector certifying fire code compliance.

[text field]

Note: Questions 37-41 are not on the Site, Security and Operations form for cannabis wholesalers.

Section 3: Site Requirements

Required fields are marked with an asterisk (*).

42. Describe the facility's product storage area(s), including methods of ensuring that regulated products are free from contamination.* [M.R. P. 9810.1104; M.R. P. 9810.2000, subp. 12]

[text field]

43. Describe the facility's product storage area(s), including methods of ensuring no mixing between batch numbers or different types of regulated products.* [M.R. P. 9810.1104, subp. 1A, 4]

[text field]

44. Describe the facility's product storage area(s), including methods of storing products at least six inches above the ground.* [M.R. P. 9810.1104, subp. 2]

[text field]

45. Describe how the business will record and maintain verification that cannabis workers are following the storage procedures.* [M.R. P. 9810.1104, subp. 1; M.S. § 342.25, subd. 2]

[text field]

46. Describe how the business will record when the storage area(s) was accessed and by whom, and which regulated products were added or removed from the storage area.* [M.R. P. 9810.1104, subp. 1B]

[text field]

47. Describe how the business will maintain these storage area records and make them available for inspection.* [M.R. P. 9810.1104, subp. 1B]

[text field]

48. Provide a description of the signage the business will post at all points of access to storage areas containing cannabis.* [M.R. P. 9810.1104, subp. 3]
[text field]

Note: Questions 49-80 are not on the Site, Security and Operations form for cannabis wholesalers.

Section 4: Security Plan

If you have multiple locations, provide responses for each facility in all prompts within this section.

Required fields are marked with an asterisk ().*

Secure Access Procedures and Related Equipment

Describe the facility's secure access procedures and related equipment.

81. Describe any commercial-grade locks. * [M.R. P. 9810.1500, subp. 12]
[text field]

82. Describe any lockable product storage areas and restricted-access areas.* [M.R. P. 9810.1104, subp. 3]
[text field]

83. Describe any lockable entrance and exit doors and windows.* [M.R. P. 9810.1500, subp. 12]
[text field]

84. All cannabis workers must have an employment identification badge (issued by the cannabis business) that implements a visual coding system indicating the activities the worker may perform and the areas the worker may access. Describe your plans for meeting this requirement.* [M.S. § 342.24, subd. 3; M.S. § 342.59, subd. 2; M.R. P. 9810.1100, subp. 2; M.R. P. 9810.1500, subp. 6]
[text field]

85. Describe the presence of electronic locks and keypads on all perimeter entry doors.* [M.R. P. 9810.1500, subp. 12]
[text field]

86. Describe the secure storage of electronic and paper customer and business records in a locked room.* [M.R. P. 9810.1500, subp. 7C-D]
[text field]

87. Describe any fencing that might be used for the facility. [M.R. P. 9810.1500, subp. 14]
[text field]

Alarm System

[M.R. P. 9810.1500, subp. 8]

88. Describe how you'll ensure your alarm system has an operational status of 24 hours per day, seven days per week.* [M.R. P. 9810.1500, subp. 8A]
[text field]

89. Describe how the facility's alarm system will be monitored by a security company or an employee of the licensed business.* [M.R. P. 9810.1500, subp. 8A]

[text field]

90. Describe the facility's alarm system's capability of immediately alerting local law enforcement and the business for any unauthorized breaches or a system failure.* [M.R. P. 9810.1500, subp. 8A(1)]

[text field]

91. Describe the presence of a back-up alarm system that activates immediately and automatically upon the loss of electricity.* [M.R. P. 9810.1500, subp. 8A(3)]

[text field]

92. Describe the alarm system's audible alarm capable of being heard within a 100-foot radius from all facility entrances and exits.* [M.R. P. 9810.1500, subp. 8A(4)]

[text field]

93. Describe the ability of the audible alarm to be remotely disabled by authorized personnel.* [M.R. P. 9810.1500, subp. 8A(5)]

[text field]

Security Personnel

[M.R. P. 9810.1500, subp. 16]

94. Describe any security personnel that may be utilized, including acknowledging that they must be at least 21 years of age.* [M.R. P. 9810.1500, subp. 16]

[text field]

95. If employing a security company, ensure they are licensed by the State of Minnesota. Provide information on the security company (if applicable).

[text field]

Testing and Inspection of Security Measures

[M.R. P. 9810.1500, subp. 3]

96. Describe the plan for repairing alarm system failures within 72 hours of system failure.* [M.R. P. 9810.1500, subp. 3A(2)]

[text field]

97. Describe periodic testing and inspection of security measures (that must occur at least every 90 days).*

[M.R. P. 9810.1500, subp. 3A(1)]

[text field]

Video Surveillance System

[M.R. P. 9810.1500, subp. 9]

98. Describe how you'll ensure your video surveillance system has an operational status of 24 hours per day, seven days per week.* [M.R. P. 9810.1500, subp. 9B]

[text field]

99. Describe how cameras will allow for clear recording of activity within a radius of at least 20 feet from all entrances and exits.* [M.R. P. 9810.1500, subp. 9C(1)]

[text field]

100. Describe how cameras will allow for the clear identification of all individuals entering and exiting the facility, all limited-access areas, and all restricted-access areas.* [M.R. P. 9810.1500, subp. 9C(2)]

[text field]

101. Describe how cameras will allow for the viewing of all areas where cannabis is stored, packaged and labeled, prepared for transfer, prepared for sale, sold, where samples are collected, or where cannabis waste is destroyed.* [M.R. P. 9810.1500, subp. 9D(3-8)]

[text field]

102. Describe the facility's video surveillance system's ability to produce video files that are stored in a secure place for at least 90 days and saved in an industry standard file format that can be played without the purchase of specialized software or equipment.* [M.R. P. 9810.1500, subp. 9E(1), F(1-3)]

[text field]

103. Describe how the cameras are capable of recording at a minimum of 15 frames per second and with a minimum resolution of 720p.* [M.R. P. 9810.1500, subp. 9E(2-3)]

[text field]

104. Describe the cameras' ability to display an accurate date and time stamp on all recordings that do not obscure the image.* [M.R. P. 9810.1500, subp. 9E(4)]

[text field]

105. Describe the facility's video surveillance system's capability to record for an additional eight hours during a power outage.* [M.R. P. 9810.1500, subp. 9E(5)]

[text field]

Lighting

[M.R. P. 9810.1500, subp. 10-11]

106. Describe the lighting for both the interior and exterior of the facility.* [M.R. P. 9810.1500, subp. 10]

[text field]

107. Describe how the lighting will ensure that observers can see and cameras can clearly record activity within at least 20 feet of all entrances and exits.* [M.R. P. 9810.1500, subp. 10]

[text field]

108. Describe how the lighting will not disturb surrounding businesses or neighbors.* [M.R. P. 9810.1500, subp. 10]

[text field]

109. Describe how deficient or inoperable lighting will be repaired within 48 hours of detection.* [M.R. P. 9810.1500, subp. 10]

[text field]

110. Will motion sensors be used with lighting? If so, describe.* [M.R. P. 9810.1500, subp. 11]

[text field]