



OFFICE OF THE STATE AUDITOR

E-Update

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State Auditor
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1. Reminder: 2008 City Summary Budget Reporting

Thank you to those cities that have reported their budget information on time. For any entities that have not yet reported, please do so as soon as possible.

To enter your budget data, please go to:

<https://www.auditor.state.mn.us/budgetform>. The username and password used to submit your City Financial Reporting Form are also valid for submitting your budget information.

2. Reminder: March 8th Deadline for 2007 TIF District Information Forms

Kudos to all those county auditors who promptly returned their completed 2007 TIF District Information Forms to the TIF Division. We appreciated the great response. If you are a county auditor who has not yet submitted your information, please do so by the March 8th deadline.

If you have any questions with respect to the 2007 TIF District Information Forms, please call Marsha Pattison at (651) 296-4716 or contact her at Marsha.Pattison@state.mn.us.

3. New: Statements of Position

Two new and one revised Statements of Position are now available on our website.

- *Expenditure of Public Funds on Ballot Issue Advocacy*, No. 2008-1001, confirms that local units of government may not spend public funds to advocate for the adoption or rejection of constitutional amendments, local ballot questions, or levy referenda. To view this statement, go to:
<http://www.auditor.state.mn.us/other/Statements/ExpenditurePublicFundsBallotIssueAdvocacy.pdf>.
- *Maintenance of Town Records*, No. 2008-1002, discusses the need for towns to preserve their records so that they are accessible to the public to the extent the law requires. It also encourages town boards of supervisors to determine where town records should be maintained, based upon Minnesota law and the options available to the town. To view this statement, go to:
http://www.auditor.state.mn.us/other/Statements/MaintenanceTownRecords_0802_Statement.pdf.
- *Administrative Penalties for Traffic Offenses*, No. 2007-1002, has been revised to correct a citation error in footnote 3. To view this statement, go to:
http://www.auditor.state.mn.us/other/Statements/adminpenaltiestrafficoffenses_0801_statement.pdf.

4. Update: Pension Online Reporting Forms

2007 Online Reporting Forms Available

The Office of the State Auditor is pleased to announce that the 2007 Pension Reporting Forms are now available for download from our website at <http://www.auditor.state.mn.us/list.aspx?type=frm&div=pen>. The 2007 reporting year forms are due by March 31, 2008 for relief associations with less than \$200,000 in assets and liabilities or June 30, 2008 for associations that exceed the statutory threshold.

Notices are being sent by email and mail to each relief association providing detailed instructions for accessing the online forms. The login username and

password are the same as the login information provided to your relief association last year. If you are unable to locate your login information or have questions regarding the reporting forms, please contact Gail Richie at (651) 282-6110 or Gail.Richie@state.mn.us.

Training Reminder

Spaces for the Pension Division's free training sessions are filling up quickly, so please register as soon as possible if you are interested in attending. Thirteen training sessions in eight different communities are being offered between March 5th and April 10th. The training sessions will include interactive bylaw and investment policy components, a legislative update, and discussions of reporting requirements and reporting forms. Registration forms were provided by mail and email to each relief association last week.

A registration form is also available in the "Training Opportunities" section of our website at www.auditor.state.mn.us. If you have questions regarding the training sessions, please contact Rose Hennessy Allen at (651) 296-5985 or Rose.Hennessy-Allen@state.mn.us. Detailed information on the specific training locations will be provided to each registered participant.

5. Avoiding Pitfalls: Monitor Federal Grant Subrecipients

A governmental entity may pass federal grant funds to another entity. The second entity, known as the "subrecipient" of the grant funds, may be another governmental entity or a non-profit organization. In this situation, the original recipient of the funds has a responsibility to monitor the subrecipient to ensure the grant funds are being used for authorized purposes, and as required by the grant agreement and applicable regulations. These monitoring activities should occur throughout the year and may take various forms, such as:

- Review financial and performance reports submitted by the subrecipient.
- Perform site visits.
- Maintain regular contact with the subrecipient and inquire about program activities.

The Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, lists in subpart D the responsibilities of federal grant recipients who pass the funds on to

others. OMB Circular A-133 can be found at:

<http://www.whitehouse.gov/omb/circulars/a133/a133.html#d>.
