



## OFFICE OF THE STATE AUDITOR

# *E-Update*

*The official online news  
publication of the Office  
of the State Auditor*

**State Auditor  
Julie Blaha**

**May 31, 2019**

1. Released: Local Government Lobbying Report
  2. Released: Pension Newsletter
  3. TIF: Documenting Pay-As-You-Go Expenditures
  4. Avoiding Pitfalls: Bonds for Public Employees and Officers
- 

### **1. Released: Local Government Lobbying Report**

The OSA has released the 2018 Local Government Lobbying Services Report. The report shows the expenditures by local governments and their associations for lobbyists and lobbying services.

To view the complete report, which includes an executive summary, tables and graphs, go to:

<https://www.auditor.state.mn.us/default.aspx?page=20190530.000>

---

### **2. Released: Pension Newsletter**

The May Pension Newsletter has been released. The Newsletter provides a reporting reminder and information regarding the audit threshold for volunteer fire relief associations. Resources for auditors and directions for submitting audit and agreed-upon procedures reports are also included. Finally, the newsletter provides information for firefighters about required minimum distributions and the Minnesota Deferred Compensation Plan.

The complete Newsletter can be accessed at:

<https://www.auditor.state.mn.us/default.aspx?page=pensionDocs>

---

### **3. TIF: Documenting Pay-As-You-Go Expenditures**

Many TIF districts have pay-as-you-go (PAYG) obligations in which the developer pays up-front costs and is reimbursed with tax increments. Those costs must be substantiated as TIF-eligible costs and documented. For more information see the full TIF Article at:

<https://www.auditor.state.mn.us/default.aspx?page=tifDocPAYGExp>

For more TIF Articles, please visit the TIF Articles webpage at:

<https://www.auditor.state.mn.us/default.aspx?page=tifarticles>

---

### **4. Avoiding Pitfalls: Bonds for Public Employees and Officers**

Minnesota law requires fidelity or faithful performance bonds for certain local government positions. In order to minimize the risk of loss of public funds, public entities should review what positions require bonding and then make sure all required bonds are in place. Public entities should also consider whether bonds should be obtained for additional employees/officers.

To learn more about bonds for public employees and officers, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.006>

---

If you are interested in signing up to receive an e-mail version of the E-Update regularly, send an e-mail with your contact information to [signup@osa.state.mn.us](mailto:signup@osa.state.mn.us).

The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.

Web: <https://www.auditor.state.mn.us>