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1. Avoiding Legal Pitfalls: Report Wrongdoing

While anyone may make an allegation of wrongdoing to the State Auditor's Office, Minn. Stat. § 609.456, subd. 1, requires local government employees and officials to notify the State Auditor's Office whenever evidence of financial fraud or the possible misuse of public funds is discovered. Under the statute, a detailed description of the alleged incident(s) must be made "promptly" and in writing, and may include information that is classified as not public data. Information that could reasonably be used to determine the identity of an individual providing the required notice is classified as private. The required reports should be sent to: Office of the State Auditor, Legal/Special Investigations Division, 525 Park Street, Suite 500, St. Paul, Minnesota 55103.

2. Pension Division Training Schedule

The Pension Division is offering free training sessions to relief association officers, municipal trustees, and accountants or auditors. The training sessions will cover bylaws, investments, pension benefit calculations, reporting requirements and reporting forms. To register for a training session, please contact Gail Richie at (651) 282-6110 or Gail.Richie@state.mn.us. Registration forms will also be sent to relief association officers and distributed in the next Pension Newsletter. Detailed information on the specific training locations will be provided to each registered participant.

Training Locations, Dates, and Times

Marshall: Tuesday, March 6 – 6:00 PM to 9:00 PM
Morris: Wednesday, March 7 – 6:00 PM to 9:00 PM
Rochester: Thursday, March 15 – 6:00 PM to 9:00 PM
Bemidji: Tuesday, March 20 – 6:00 PM to 9:00 PM
Saint Cloud: Wednesday, March 21 – 6:00 PM to 9:00 PM
Duluth: Wednesday, March 21 – 6:00 PM to 9:00 PM
Duluth: Thursday, March 22 – 9:00 AM to Noon
Saint Paul: Tuesday, March 27 – 1:00 PM to 4:00 PM
Saint Paul: Wednesday, March 28 – 9:00 AM to Noon
Mankato: Wednesday, March 28 – 6:00 PM to 9:00 PM
Saint Paul: Wednesday, April 4 – 6:00 PM to 9:00 PM

3. TIF Pitfalls to Avoid

Did your TIF authority issue any TIF pay-as-you-go notes (PAYG Notes) prior to 2001? Is the authority making the same payments now that it did prior to 2001? If so, the bondholder (generally a developer) is probably receiving too much. The Tax Reform Act of 2001 reduced substantially the amount of tax increment a TIF authority receives. The debt service payment on most pre-2001 PAYG Notes should also be reduced. Be sure to check the provisions of the PAYG Notes issued prior to 2001 to make sure your TIF authority isn't paying too much.

4. 2006 Forfeiture Forms Past Due

The 2006 Forfeiture Reporting Form was due in our office on February 9, 2007. Law enforcement agencies that have not filed the form are asked to submit the form as soon as possible. If, during the entire year, a law enforcement agency did not complete any forfeitures, the “**No Seizures**” form should be submitted. Forfeiture Reporting Forms and Instructions can be found on the State Auditor's website at <http://www.auditor.state.mn.us/default.aspx?page=frmgidforfeiture>. If you have any further questions, please call Dave Kazeck at 651-297-3682.

5. 2006 Lobbying Cost Reporting Form Information

Information on filing your 2006 Lobbying Cost Reporting Form will be mailed next week. At that time, the form will be available on our website. In addition, the form is to be filed electronically using an Excel spreadsheet. Instructions on completing and filing the form are included in the spreadsheet.