



OFFICE OF THE STATE AUDITOR

E-Update

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

State Auditor
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February 1, 2008

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1. New: 2006 Tax Increment Financing Legislative Report

The Office of the State Auditor (OSA) released the 2006 Tax Increment Financing Legislative Report this week. As required by law, the OSA provides an annual summary of the TIF reports and audits to the Chairs of the legislative committees with jurisdiction over TIF matters. The report was compiled by the OSA from information received from the 447 municipalities and development authorities currently authorized to exercise TIF powers in Minnesota.

The 2006 report and prior years' legislative reports can be found on the OSA website at <http://www.auditor.state.mn.us/list.aspx?type=rpt&div=tif>.

2. New: Revised Statement of Position

Statement of Position #2007-1002, Administrative Penalties for Traffic Offenses, has been revised to make it more readable and to standardize its formatting. In addition, a direct link to a difficult-to-find reference has been added. The Statement can be accessed at http://www.auditor.state.mn.us/other/Statements/adminpenaltiestrafficoffenses_0801_statement.pdf.

3. Due: 2007 Lobbying Reporting Forms

The deadline for local governments to submit their 2007 lobbying expenditures was Thursday, January 31. If your entity has not yet reported, please report as soon as possible. To report that your entity had no lobbying expenditures, or to download the form to report lobbying expenditures, please visit the OSA's website at www.auditor.state.mn.us.

On the home page, the link to the login page can be found both under "For Local Officials" and "Forms." The link is entitled, "State Auditor's Form Entry System (SAFES)." Click on this link and then enter your username and password. If you have no lobbying expenditures to report, select "I have no expenditures to report for this entity" and submit. If you have lobbying expenditures to report, download the Excel spreadsheet. After completing the form, it can be uploaded to the OSA's website using the same links identified above.

4. Pension Update: Training Sessions in March & April

The Pension Division will be conducting fourteen training sessions for relief association trustees during March and April. The training sessions will be provided at no cost and will cover topics including bylaws, investments, benefit payments, a legislative update, and completion of reporting forms. A complete list of the training locations, dates, and times will be provided in next week's E-Update.

5. Avoiding Pitfalls: Open Meeting Law Requirements Apply to Relief Associations

Trustees of volunteer fire relief associations should be aware that fire relief associations are subject to Open Meeting Law requirements. This means that relief association meetings must be open to the public unless the meeting is closed for a purpose expressly authorized under state law. Relief associations must keep meeting minutes that record the votes on actions taken during open meetings, and the minutes must be open to the public during normal business hours where records of the association are kept. The Open Meeting Law also contains meeting notice requirements, and requirements for providing meeting materials to the board members and making the materials available in the meeting room for public inspection.

The Information Policy Analysis Division (IPAD) of the Minnesota Department of Administration has the authority to review Open Meeting Law questions and to issue advisory opinions about these issues. IPAD can be contacted by telephone at (651) 296-6733; by mail at Information Policy Analysis Division, 201 Administration Building, 50 Sherburne Avenue, Saint Paul, MN 55155; or via its website at www.ipad.state.mn.us. Information regarding Open Meeting Law requirements, including a PowerPoint presentation, is available on the IPAD website.
