



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Pension Updates: Relief Association Training & Working Group Bill
2. New: Statement of Position on Volunteer Fire Relief Associations
3. New: Statement of Position on TIF
4. Avoiding Pitfalls: Disaster Recovery Plan

1. Pension Updates: Relief Association Training & Working Group Bill

Relief Association Training

The Pension Division is offering free training sessions to relief association officers, municipal trustees, accountants, and auditors. Thirteen training sessions in eight different communities around the state will be held between March 24th and April 29th. The training sessions will include a discussion regarding reporting forms and reporting requirements, a legislative update, and a group discussion and question-and-answer focusing on market concerns, funding requirements and calculations, and the impact of investment losses on relief association benefit levels. A registration form has been sent by mail and e-mail to each relief association, and is also available at:

http://www.auditor.state.mn.us/Other/PensionDocs/pensiontraining_09_form.pdf.

A list of the training locations, dates, and times is included on the registration form. If you have questions regarding the training sessions, please contact Gail Richie at (651) 282-6110 or Gail.Richie@state.mn.us. Detailed information on the training sites will be provided to each registered participant.

Working Group Bill

The Legislative Commission on Pensions and Retirement heard the Volunteer Fire Relief Association Working Group bill on March 6th and adopted it for inclusion in the pension omnibus bill. Two technical amendments were also adopted which corrected references to funeral benefits (which are no longer authorized) and also corrected minor typos

identified during our final review of the bill. We will continue to keep you updated on the progress of the bill as it makes its way through the legislative process.

2. New: Statement of Position on Volunteer Fire Relief Associations

The new Statement of Position on Records Management for Volunteer Firefighter Relief Associations discusses the various types of records likely to be in the possession of a relief association, how to maintain the records, how long to retain them, and how to determine if they can be made available for public inspection. To view the complete Statement, go to:

http://www.auditor.state.mn.us/other/Statements/recordsmanagementforreliefassns_0903_statement.pdf.

3. New: Statement of Position on TIF

The new Statement of Position, entitled Election to Delay Receipt of First TIF Revenues, discusses how the term of a TIF district is calculated and describes how to make an election to delay the receipt of the first TIF revenues to ensure that sufficient tax increment revenues are collected to cover development activity costs. To view the complete Statement, go to:

http://www.auditor.state.mn.us/other/Statements/ElectiontoDelayReceiptofTIFRevenue_0903_statement.pdf.

4. Avoiding Pitfalls: Disaster Recovery Plan

The arrival of spring brings with it the potential for flooding in parts of our state. This reinforces the need for public entities to adopt a disaster recovery plan to ensure continued governmental operations if faced with a disaster or a major computer breakdown. For example, counties would need to continue with the preparation of payroll, the calculation of tax assessments and settlements, and the recording of receipts and disbursements.

We recommend that a disaster recovery plan include, but not be limited to, the following:

- A list of key personnel, including the actual recovery team, who should be available during the recovery process;
- A description of the responsibilities of each member of the recovery team, and of all other entity employees;
- A plan as to how the entity will continue operations until normal operations are re-established;
- A list of materials the entity needs to continue operations and how they will be obtained;

- Identification of the space to be used by the entity during the disaster; and
- A schedule for developing and periodically reviewing and updating the plan.

The Minnesota Disaster Management Handbook, including sample resolutions that local units of government may need during a disaster, is found at:

http://www.dps.state.mn.us/dhsem/uploadedfile/dis_man_hand.pdf.

More information on disaster planning is available on the Department of Public Safety's Homeland Security and Emergency Management website at:

<http://www.hsem.state.mn.us/hsemhome.asp>.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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