



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Update: Audit Report Submissions

Any single audits performed under OMB Circular A-133 can now be submitted by e-mail to SingleAudit@osa.state.mn.us. This is in addition to filing them with the Government Information Division.

All school district audits should be e-mailed to that address, regardless of whether they are single audits.

2. Helpful Hint: SAFES Users

You can confirm whether forms you have uploaded to the State Auditor's Form Entry System (SAFES) have been uploaded correctly to the Office of the State Auditor. Just follow these steps:

- Sign into SAFES at <https://www.auditor.state.mn.us/safes/login.aspx>;
- Enter Your Username and Password;
- Click on "Form List";
- Click on "Form Status";
- Click on your type of local government entity (i.e. Fire Relief Association, City, County, Town, School District, TIF District).

You will see a list detailing the reporting year, form name, confirmation number and date submitted.

3. New: Statements of Position

Statement of Position on TIF

The new TIF Statement of Position entitled Special Legislation to Extend the Duration of TIF Districts defines “special legislation,” discusses duration limits, and addresses the requirement that all affected units of government must agree to extend the duration of a TIF district. To view the complete statement, go to:

http://www.auditor.state.mn.us/other/Statements/speciallegislationtoextenddurationofTIFdistricts_0903_statement.pdf.

Statement of Position on County Sheriff Canteen Operations

A new Statement of Position on County Sheriff Canteen Operations describes how proceeds from canteen operations should be handled. To view the complete statement, go to:

http://www.auditor.state.mn.us/Other/statements/countysheriffscanteenoperations_0903_statement.pdf.

4. Reminder: Pension Training Sessions

The first of thirteen Pension training sessions will be held in St. Joseph on Tuesday, March 24th. Relief association officers and municipal trustees are invited to attend any of the free training sessions held between March 24th and April 29th. The 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 containing a list of the training locations, dates, and times is available at:

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

5. Avoiding Pitfalls: Vendor Gifts

Vendors with public contracts may offer gifts to local government employees to foster goodwill. Although vendor relationships can be cordial, they should not involve gifts to public employees.

City and county officials are subject to Minn. Stat. §471.895, which generally bans gifts, with an exception for a trinket or memento costing \$5 or less. In addition, under Minn. Stat. §471.87, a public officer authorized to take part in making a contract in any manner generally is not allowed to have a personal financial interest in the purchase.

To avoid problems, government employees should not accept personal gifts from vendors or contractors. We recommend that entities create an ethics policy that expressly prohibits officers and employees from accepting personal gifts from vendors or contractors.

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

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