



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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of the State Auditor*

April 24, 2009

1. Released: County Summary Budget Report
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5. Avoiding Pitfalls: Bonds for Public Employees and Officers

1. Released: County Summary Budget Report

The Office of the State Auditor has released the 2009 Minnesota County Summary Budget data together with 2008 revised summary budget data. To view the complete report, go to:

http://www.auditor.state.mn.us/Reports/gid/2009/co_Budget/coBudget_09_report.pdf

2. TIF Updates: Newsletter and Workshops

Newsletter

The April TIF Newsletter has been released. The Newsletter contains information on TIF-related Statements of Position and on TIF Workshops. To view the complete newsletter, go to:

http://www.auditor.state.mn.us/other/tifdocs/tifnewsletter_0904.pdf

Workshops

The Office of the State Auditor will hold tax increment financing (TIF) workshops across Minnesota in June and July. Topics to be addressed include changes to the 2008 TIF reporting forms and the online system, recently-passed TIF legislation, data privacy as it

relates to housing income documentation, and pitfalls to avoid during an economic downturn.

The workshops are free, but registration is required. Further information and a registration form are available at:

http://www.auditor.state.mn.us/Other/TIFDocs/tifWorkshopRegistration_09_form.pdf.

3. Pension Update: Schedule Form Submission Request

The 2009 Schedule Form for lump sum volunteer fire relief associations will be released earlier than usual this year so that relief associations may begin calculating required municipal contribution projections for next year. In order for the 2009 form to be pre-populated with member data, the 2008 form must be received and reviewed prior to the date the new forms are generated.

If your relief association has not submitted its 2008 Schedule Form yet, please submit it as soon as possible so that we can conduct a preliminary review of the information and ensure that the membership data is pre-populated on your 2009 Form. The form can be submitted by fax, mail or uploaded using the State Auditor's Form Entry System (SAFES) at:

<https://www.auditor.state.mn.us/safes/login.aspx>.

If you have questions regarding this reporting requirement, please contact Gail Richie with the Pension Division at (651) 282-6110 or Gail.Richie@state.mn.us.

4. Released: Forms 51 and 52

Form 51 (School Taxes Receivable for the year ending June 30, 2009), and Form 52 (School Tax Settlement Report for 2009) are now available. The forms and instructions can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20050623.002>.

5. Avoiding Pitfalls: Bonds for Public Employees and Officers

Minnesota law requires fidelity or faithful performance bonds for certain local government positions. To minimize the risk of loss, public entities should make sure all required bonds are in place. Public entities should also consider whether bonds should be obtained for additional employees/officers.

Some of the positions that require bonds include:

- Statutory city clerks and treasurers, or others as the city council may require (Minn. Stat. § 412.111);
- Public officer or employee delegated the duties of city clerk (Minn. Stat. § 412.151);
- Town clerks (Minn. Stat. § 367.10);
- Town treasurers (Minn. Stat. § 367.15);
- Relief association treasurers (Minn. Stat. § 69.051);
- Port authority treasurers (Minn. Stat. § 469.051);
- Economic development authority treasurers (Minn. Stat. § 469.096); and
- School district employees who receive district funds (Minn. Stat. § 123B.14).

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