



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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June 19, 2009

1. Revised: Statement of Position
2. Deadline: Reporting Forms & Audited Financial Statements
3. Avoiding Pitfalls: Approval of Claims

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### **1. Revised: Statement of Position**

The Statement of Position on TIF entitled "Redistribution of Tax Increment" has been expanded to include a brief discussion of how to handle property taxes collected after decertification of a district. To view the complete statement, go to:

[http://www.auditor.state.mn.us/other/Statements/tifredistribution\\_0808\\_statement.pdf](http://www.auditor.state.mn.us/other/Statements/tifredistribution_0808_statement.pdf).

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### **2. Deadline: Reporting Forms & Audited Financial Statements**

The 2008 reporting year forms for volunteer fire relief associations with assets or liabilities of at least \$200,000 are due by June 30, 2009. Reporting forms for relief associations with assets and liabilities less than \$200,000 were due by March 31.

Relief associations with the June 30 reporting deadline are required to submit audited financial statements together with the reporting forms. Please be advised that once a relief association's assets or liabilities exceed \$200,000, the relief association maintains the June 30 reporting deadline and audit requirement even if the association's assets and liabilities subsequently drop below that threshold.

The online Excel reporting forms can be accessed through the State Auditor's Form Entry System at:

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

If you have questions regarding your reporting requirements or need to obtain the username and password to access your online forms, please contact Gail Richie at (651) 282-6110 or [Gail.Richie@state.mn.us](mailto:Gail.Richie@state.mn.us).

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### **3. Avoiding Pitfalls: Approval of Claims**

In many public entities, the governing body must approve the payment of all claims.

Before the meeting where the claims will be considered, members of the governing body should fully review each claim for appropriateness and accuracy. If necessary, the supporting documentation for the claim should be examined.

The minutes of the meeting where the claims are considered should identify the claims that are approved. This can be accomplished by attaching a list of claims to the meeting minutes. The minutes should also reference the total amount of the claims list and identify how each member voted.

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