



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Revised: Statement of Position
2. Deadline: Pension Schedule Certification
3. Avoiding Pitfalls: Acceptance of Gifts to an Entity

1. Revised: Statement of Position

The Statement of Position entitled **Administrative Citations for Traffic Violations** has been revised to reflect the new statute authorizing issuance of administrative citations. The statement identifies the detailed requirements which local units of government must follow if they choose to use administrative citations. To view the complete statement, go to:

http://www.auditor.state.mn.us/other/Statements/adminpenaltiestrafficoffenses_0907_statement.pdf.

2. Deadline: Pension Schedule Certification

The 2009 Schedule Form for lump sum volunteer fire relief associations must be certified to the governing body of the affiliated municipality on or before August 1, 2009. Relief associations that are affiliated with an independent nonprofit firefighting corporation should certify the form to the independent board.

The 2009 Schedule Form determines a relief association's projected assets and liabilities for 2009 and also the minimum required contribution for 2010. The form can be found at:

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

Relief associations are encouraged to submit their Schedule Form to the Office of the State Auditor following certification so that a preliminary review of the data can be conducted later this year.

3. Avoiding Pitfalls: Acceptance of Gifts to an Entity

Minn. Stat. § 465.03 allows the governing body of any city, county, school district or town to accept gifts for the benefit of its citizens in accordance with terms prescribed by the donor. However, the statute requires that each gift be accepted by a resolution approved by a two-thirds majority of the governing board. Any conditions placed on the use of the gift should be fully described in the resolution.

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