



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Revised: Broker Certification Forms
 2. Update: Fire State Aid Forfeiture Deadline
 3. Released: Pension Newsletter & TIF Newsletter
 4. Avoiding Pitfalls: County Commissioner Compensation
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1. Revised: Broker Certification Forms

The "Notification to Broker and Certification by Broker" forms have been revised both for local governments and for pension plans. The revised forms now include fields that allow the preparer to easily complete the form using Adobe Acrobat or the free Adobe Acrobat Reader programs. The forms also allow Adobe Acrobat Reader users to save the information they have entered and print the completed forms.

In addition, there are now two different forms for local governments: one for entities with Additional Investment Authority (Minneapolis, St. Paul, Hennepin County and Ramsey County), and one for all other local governments.

The forms can be found on our website at:

<http://www.auditor.state.mn.us/default.aspx?page=20030101.031>.

2. Update: Fire State Aid Forfeiture Deadline

The Office of the State Auditor is pleased to announce that all but two volunteer fire relief associations submitted their 2008 reporting year forms prior to the forfeiture deadline on November 30. State law requires automatic forfeiture of fire state aid for relief associations that do not file all reporting information by November 30.

We would like to thank the relief association trustees, municipal representatives, accountants and members of the Pension Division team, who worked right up to the deadline to ensure that reporting forms were submitted.

3. Released: Pension Newsletter & TIF Newsletter

Pension Newsletter

The November **Pension Newsletter** has been released. It provides an update on the Volunteer Fire Relief Association Working Group, a state aid certification update, and a reminder for the 2009 Schedule Form. The Newsletter can be viewed at:

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

TIF Newsletter

The November **TIF Newsletter** has been released. The newsletter contains information on costs of project in a TIF plan. To view the complete newsletter, go to:

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

4. Avoiding Pitfalls: County Commissioner Compensation

Like most governing bodies, county boards set their own level of compensation. Unlike other governing bodies, increases in salary and per diem rates for county commissioners cannot take effect until January 1 of the following year. Therefore, any increase in compensation for 2010 must be adopted in a resolution by the county board before the end of 2009. The resolution must state the new salary on an annual basis. Salary or per diem decreases, however, may take effect at any time.

The relevant statute is [Minn. Stat. § 375.055](#).

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