



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

*The official online news
publication of the Office
of the State Auditor*

February 19, 2010

1. Released: 2009 Statewide Single Audit
 2. Released: TIF Newsletter
 3. Avoiding Pitfalls: Municipal Ratification of Relief Association Benefit Levels
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1. Released: 2009 Statewide Single Audit

The Office of the State Auditor has released the Federally Assisted Programs of Subrecipients of the State of Minnesota, also known as the Statewide Single Audit, for the year ended June 30, 2009. The report contains information on 482 agencies that received federal funds from the State of Minnesota and provides information about subrecipients' compliance with federal award programs. To view the report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100217.000>.

2. Released: TIF Newsletter

The February **TIF Newsletter** has been released. The newsletter contains information on the TIF Legislative Report and provides information on how to authorize an auditor or consultant to directly access and submit an authority's online reporting forms. To view the newsletter, go to:

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

3. Avoiding Pitfalls: Municipal Ratification of Relief Association Benefit Levels

A city council or town board can choose to approve a relief association benefit change or choose not to approve the change. Once the bylaws are ratified by the governing body, however, the benefit levels are guaranteed by the municipality. In approving the benefit

levels, the city council or town board assumes responsibility for ensuring the relief association Special Fund has sufficient assets to cover approved benefit levels.

The Office of the State Auditor knows of no authority for a city council to ratify a relief association benefit level while simultaneously limiting any future contributions to the relief association to amounts less than those required by Minnesota law. Minnesota law is clear that a municipality is required to make any contributions that become due to the relief association at an approved benefit level.

For more information regarding municipal contribution requirements, please see the Office of the State Auditor's Statement of Position on this topic at:

http://www.auditor.state.mn.us/other/Statements/required%20municipal%20contributions_0901.pdf.

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