



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*

April 16, 2010

1. Available: TIF Enforcement Deduction Reporting Form
2. Revised: Statement of Position on TIF PAYG
3. Released: TIF Newsletter
4. Update: Fire Relief Association Working Group Bill
5. Avoiding Pitfalls: Fire Department Checking Accounts

1. Available: TIF Enforcement Deduction Reporting Form

The 2009-2010 TIF Enforcement Deduction Reporting Form is now available. This form is for reporting the deduction for TIF enforcement made by the county for the period from May 1, 2009 to April 30, 2010. The reporting deadline is June 11. The form can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20100413.001>.

2. Revised: Statement of Position on TIF PAYG

The Statement of Position on TIF Pay-As-You-Go (PAYG) Obligations has been updated to include a brief discussion of the definition of bonds. The complete Statement can be viewed at:

http://www.auditor.state.mn.us/other/Statements/tif_pay-as-you-go_0904_statement.pdf.

3. Released: TIF Newsletter

The April **TIF Newsletter** has been released. The newsletter contains information on bonds to be included in a TIF plan and an update on upcoming online training sessions offered by the Office of the State Auditor. To view the newsletter, go to:

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

4. Update: Fire Relief Association Working Group Bill

The Omnibus Retirement Bill, which includes the Working Group Bill, continues to make its way through the legislative process. No substantive changes have been made to the Working Group proposals. We will continue to keep you updated on the Bill's progress. Working Group information is available on our website at:

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

5. Avoiding Pitfalls: Fire Department Checking Accounts

Municipal fire department funds are sometimes handled in a manner that is different from other municipal departments. Specifically, audits sometimes reveal a separate fire department checking account under the control of someone within the department. All funds of a city or town fire department should be brought under the control of the city or town's clerk/treasurer and treated in the same manner as any other municipal department.

In contrast to a city or town fire department, a fire relief association is an entity separate from the municipality. As a result, a relief association can have its own checking account.

To learn more about fire department and relief association funds, see our Statement of Position on Fire Departments, Fire Relief Associations and Checking Accounts at:

http://www.auditor.state.mn.us/other/Statements/firedeptsfirereliefassnsandacct_0703_statement.pdf.

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