



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*

**December 30, 2010**

1. Released: 2010 Legal Compliance Audit Guide
2. Released: 2011 Tax Tables
3. Reminder: Fire Relief Association Economic Interest Statements
4. Update: OSA Annual Training Conference
5. Avoiding Pitfalls: Local Government Compensation Limit

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### **1. Released: 2010 Legal Compliance Audit Guide**

The minimum scope for Minnesota political subdivision audits must include financial and legal compliance audits. The Office of the State Auditor annually publishes the Minnesota Legal Compliance Audit Guide for Political Subdivisions to establish the minimum scope for the required legal compliance audits.

The 2010 Legal Compliance Audit Guide is now available on the Office of the State Auditor's website in both PDF and Word formats. To view or download the 2010 Minnesota Legal Compliance Audit Guide for Political Subdivisions, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20101228.000>.

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### **2. Released: 2011 Tax Tables**

The 2011 Tax Tables for the Small City and Town Accounting System (CTAS) are now available. You can view and download them at:

[http://www.auditor.state.mn.us/other/ctas/docs/ctas\\_11\\_taxtables.pdf](http://www.auditor.state.mn.us/other/ctas/docs/ctas_11_taxtables.pdf).

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### **3. Reminder: Fire Relief Association Economic Interest Statements**

Every year each board member and the chief administrative officer of a volunteer fire relief association are required to complete a *Statement of Economic Interest*. The Statement must be filed with the chief administrative officer of the relief association and be made available for public inspection during regular office hours at the association's office.

In addition, the chief administrative officer of the relief association must submit a *Certified Listing of Individuals Who Filed a Statement of Economic Interest* form to the Campaign Finance and Public Disclosure Board by **January 15**. This form must list all individuals who have filed a *Statement of Economic Interest* with the relief association for the preceding 12 months, along with the address of the office at which the statements are available for public inspection.

The *Statement of Economic Interest* and the *Certified Listing of Individuals Who Filed a Statement of Economic Interest* forms can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20070105.001>.

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#### **4. Update: OSA Annual Training Conference**

Registration information for the Office of the State Auditor Annual Conference is now available on our website. The conference will be held on Wednesday, January 26, 2011, at the Clarion St. Paul Hotel and Convention Center in South St. Paul. Information on the conference, including the agenda and a registration form, can be found at:

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

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#### **5. Avoiding Pitfalls: Local Government Compensation Limit**

Minnesota law sets a compensation limit for local government employees. The limit is adjusted each year based on the Consumer Price Index. For recent years:

- Effective January 1, 2006, the limit was \$138,023.
- Effective January 1, 2007, the limit was \$139,817.
- Effective January 1, 2008, the limit was \$144,711.
- Effective January 1, 2009, the limit was \$150,065.
- Effective January 1, 2010, the limit remained at \$150,065.

Effective January 1, 2011, the new limit will be \$151,866.

The compensation limit applies to cities, counties, towns, and metropolitan or regional agencies, but not to school districts. Hospitals, clinics, and health maintenance organizations owned by governmental units are also not subject to the limit.

Detailed information on the compensation limit is available on the Minnesota Management & Budget website at: <http://www.mmb.state.mn.us/comp-salarycap-waiver>.

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