



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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

January 14, 2011

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1. Available: Lobbying Forms

The 2010 Local Government Lobbying Costs Forms are now available for download from our website. The forms can be found at:

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

2. Available: Town & City Financial Reporting Forms

Town Financial Reporting Forms

The 2010 Town Financial Reporting Forms for towns reporting on a cash basis are now available for download from our website. The forms can be found at:

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

City Financial Reporting Forms

The 2010 City Financial Reporting Forms for cities reporting on a cash basis are available for download from our website. The forms can be found at:

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

3. Deadline: Forfeiture Reporting Forms

January 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of December. DWI forfeitures are now required to be included. Also, if you have had no forfeitures for 2010, you must report that as well. To report forfeitures for December, or to report no forfeitures for the year 2010, please go to:

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

4. Deadline: Annual OSA Training Registration

Tuesday, January 18th is the deadline to register for the Office of the State Auditor Annual Training. The training will be held on Wednesday, January 26, 2011 at the Clarion St. Paul Hotel and Convention Center in South St. Paul. Further information on the training, including the agenda and a registration form, can be found at:

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

5. Update: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group met on January 11. Working Group members reviewed draft language for two technical corrections, discussed changes to clarify that member dues and contributions may be deposited into a relief association's special fund, and considered changes to provide more flexibility in who may sign relief association reporting forms. The members also continued their review of a draft general record retention schedule and worked on changes to clarify the return-to-service law.

Meeting materials, which include meeting minutes, agendas, and draft statutory language for the Working Group Bill, are available at:

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

6. Avoiding Pitfalls: Meeting Meals for Board or Council Members

Members of the governing body and staff sometimes patronize restaurants either before or after board/council meetings. If the public entity pays for the meals, at least three separate compliance issues are raised:

- 1) There are potential Open Meeting Law issues whenever a quorum of a board/council gets together. The meeting would not be open to the public, and any discussion of matters relating to the public entity may result in an Open Meeting Law violation.
- 2) If matters relating to the public entity are not discussed during the meals, the meals should not be reimbursed because the meal expenses are not a necessary expense and do not serve a public purpose.
- 3) The meals may be taxable income because the board/council members and staff are not in travel status.

Whether a meal is necessary for a meeting depends upon the necessity for holding a particular meeting during mealtime rather than at some other time, and upon the benefits derived from providing food during the meeting. If a board/council meeting must be held during mealtime, we recommend that food be provided to the board/council members and staff on site, avoiding Open Meeting Law, expense reimbursement, and tax issues.

For more information on the tax issues specifically, please see IRS Publication 463 (pages 5-6) at <http://www.irs.gov/pub/irs-pdf/p463.pdf>, and IRS Publication 15 (Circular E) Employer's Tax Guide (pages 12-13) at <http://www.irs.gov/pub/irs-pdf/p15.pdf>.

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.
Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.
Web: www.auditor.state.mn.us.