



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: City Summary Budget Report

The Office of the State Auditor has released the Minnesota City Summary Budget Report, which includes 2011 city budget data together with 2010 revised city budget data. To view the complete report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110526.000>.

2. Website: Enhanced Comparison Tools

The Comparison Tools feature on the Office of the State Auditor's website has been enhanced. The main categories displayed in Comparison Tools prior to the enhancement were Revenues and Expenditures. The new format has a further detail of tax revenues, and also separates the Expenditure category into Current Expenditures and Capital Outlay. By providing more detail on expenditures and revenues, it should allow for an easier comparison between years and with other entities. To try the enhanced Comparison Tools, go to:

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

3. New and Deadline: Performance Measurement Program

In 2010, the Legislature created the Council on Local Results and Innovation. In February 2011, the Council released a standard set of ten performance measures for counties and ten

performance measures for cities that will aid residents, taxpayers, and state and local elected officials in determining the efficacy of counties and cities in providing services, and measure residents' opinions of those services. Participation in the standard measures program by a city or a county is voluntary. Cities and counties that choose to participate in the new standards measure program may be eligible for a reimbursement in LGA, and exemption from levy limits.

In order to receive the per capita reimbursement in 2011, and levy limit exemption for calendar year 2012, counties and cities must adopt and implement the 10 performance measures in 2011 and file a report with the Office of the State Auditor by July 1, 2011. For more information on the Performance Measures Program, including the 10 performance benchmarks and program and reporting requirements, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110525.013>.

4. Pension Reminder: Reporting Deadline

The 2010 reporting-year forms are due by June 30, 2011 for volunteer fire relief associations with assets or liabilities of at least \$200,000. Reporting forms for relief associations with assets and liabilities less than the \$200,000 statutory threshold were due by March 31. Relief associations with the June 30 reporting deadline are required to submit audited financial statements in addition to the reporting forms. Please note that once a relief association's assets or liabilities exceed \$200,000 the relief association maintains the June 30 reporting deadline and audit requirement, even if the association's assets and liabilities subsequently drop below the threshold.

5. Avoiding Pitfalls: Report of Evidence of Wrongdoing

Local government employees and officials must notify the Office of the State Auditor whenever evidence of theft, embezzlement, or any unlawful use of public funds or property is discovered. Under Minn. Stat. § 609.456, a detailed description of the alleged incident(s) must be made "promptly" and in writing. "Prompt" reporting means that the Office of the State Auditor should be contacted when the evidence is first discovered. The report may include information that is classified as not public data. The reporting form can be found at:

http://www.auditor.state.mn.us/other/reportconcern_govtofficial_form.pdf.

The required reports should be sent to: Office of the State Auditor, Legal/Special Investigations Division, 525 Park Street, Suite 500, St. Paul, Minnesota 55103. Information that could reasonably be used to determine the identity of the individual providing the required notice is classified as private. If you have questions about whether a report should be made, please contact Nancy Bode at 651-297-5853 or Nancy.Bode@osa.state.mn.us.

Additional information about this reporting obligation can be viewed at:

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

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