



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*

July 1, 2011

1. Update: OSA to Remain Open in the Event of a Shutdown
2. Deadline: Pension Reporting Year Forms
3. Revised: Statement of Position on Jobs Stimulus Program
4. Avoiding Pitfalls: Acceptance of Gifts by Various Units of Government

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### **1. Update: OSA to Remain Open in the Event of a Shutdown**

In the event of a state government shutdown on July 1, the Office of the State Auditor will remain open. For further information, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110617.000>.

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### **2. Deadline: Pension Reporting-year Forms**

The 2010 reporting-year forms were 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 were 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.

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### **3. Revised: Statement of Position on Jobs Stimulus Program**

The Statement on the Jobs Stimulus Program for TIF has been revised. In 2010, development authorities were given temporary expanded authority to use tax increment in ways not previously authorized. In 2011, the Legislature extended this authority by one year. To see the revised Statement, please go to:

#### **4. Avoiding Pitfalls: Acceptance of Gifts by Various Units of Government**

Minn. Stat. § 465.03 allows the governing body of any city, county, school district or town to accept gifts for the benefit of its citizens in accordance with terms prescribed by the donor. However, the statute requires that each gift be accepted by a resolution approved by a two-thirds majority of the governing body. Any conditions placed on the use of the gift should be fully described in the resolution.

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