



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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September 30, 2011

1. Released: Performance Measurement Report
 2. Posted: 2011 Fire and Police State Aid Amounts
 3. Revised: Statement of Position on FDIC Rules: Temporary and Permanent
 4. Released: Pension Division Newsletter
 5. Avoiding Pitfalls: Claims Payment Period
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1. Released: Performance Measurement Report

The Office of the State Auditor has released the 2011 Performance Measurement Report, which lists the cities and counties that chose to participate in the Performance Measures Program and were successfully certified by the Office of the State Auditor to the Department of Revenue for certain benefits. This was the first year of the Program and 113 cities, or 13% of all cities, and 38 counties, or 44% of all counties, have been certified. Entities in both the Metro Area and Greater Minnesota chose to participate.

To view the complete Report, which lists the certified cities and counties, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110927.000>.

2. Posted: 2011 Fire and Police State Aid Amounts

The 2011 fire and police state aid amounts from the Minnesota Department of Revenue have been posted to the OSA website at:

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

In addition, a document describing how the 2011 fire state aid amounts were calculated has been prepared by the Department of Revenue. The document can be viewed at:

<http://www.auditor.state.mn.us/forms/pen/Descriptionof2011FireAidDetermination.pdf>.

3. Revised: Statement of Position on FDIC Rules: Temporary and Permanent

The Statement of Position entitled FDIC Rules: Temporary and Permanent has been updated to reflect changes in the law. The revised Statement can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.006>.

4. Released: Pension Division Newsletter

The September **Pension Newsletter** was released this week. It provides information on 2011 fire state aid, state aid transfers, and municipal contribution payments. The Newsletter also provides links to resources for volunteer fire relief association trustees.

The complete Newsletter can be viewed at:

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

5. Avoiding Pitfalls: Claims Payment Period

Public entities should review vendor invoices to determine when payments are due. Some vendors are setting payment periods of less than 30 days.

Generally the governing body of a public entity must approve the payment of all claims prior to payment being made. Shortened payment periods may make it difficult to present claims to the governing body for approval at a regularly scheduled meeting. Public entities should contact vendors for clarification if a shortened payment period appears on an invoice.

Payment periods are often set by contract. If the contract does not specify payment periods, standard payment periods are found in [Minn. Stat. § 471.425](#).

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