



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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October 28, 2011

1. Deadline: County Financial Reporting Form
 2. Revised: Statements of Position on Bidding and Contract Requirements
 3. Released: Pension Division Newsletter
 4. Avoiding Pitfalls: Credit Cards - Detailed Receipts Required
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1. Deadline: County Financial Reporting Form

November 1st is the deadline for counties to submit their annual financial reporting forms. The form can be accessed at:

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

2. Revised: Statements of Position on Bidding and Contract Requirements

County Bidding and Contract Requirements

The Statement of Position on County Bidding and Contract Requirements has been revised. The Statement describes a new statutory provision that both authorizes counties to acquire real property by exchange for non-right-of-way purposes and prescribes related procedures. The Statement also describes a new provision that authorizes local governments to acquire used public safety equipment without formal bidding, under specified conditions. The full Statement can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20110531.006>.

City Bidding and Contract Requirements

The Statement of Position on City Bidding and Contract Requirements has been revised. The Statement describes a new statutory provision that authorizes local governments to acquire used public safety equipment without formal bidding, under specified conditions. To view the complete Statement, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110531.005>.

3. Released: Pension Division Newsletter

The October **Pension Newsletter** has been released. The Newsletter provides information about paying combined service pensions for firefighters who have service in more than one volunteer fire department. You can also find a Working Group update and reminders about an upcoming reporting deadline, state fire aid transfers, and rollovers and safe harbor notices.

The complete Newsletter can be viewed at:

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

4. Avoiding Pitfalls: Credit Cards - Detailed Receipts Required

Counties, cities, towns, school districts, watershed districts, and soil and water conservation districts have the authority to use credit cards for purchases. Monthly statements received from credit card companies generally do not provide sufficient detail to determine whether a purchase was made for a public purpose and not for a public employee's or public official's personal use. As a result, public employees/public officials should be required to turn in the original, detailed receipt for every purchase made with the public entity's credit card. For more information on this topic, see our Statement of Position on Credit Card Use and Policies at:

http://www.auditor.state.mn.us/other/Statements/creditcardusepolicies_0703_statement.pdf.

To review the State of Minnesota's Purchasing Card Use Policy 2.1, effective July 19, 2010, please go to the Department of Administration's website at:

<http://www.mmd.admin.state.mn.us/pdf/alpappnpolicy1.pdf>.

The State's policy was amended to include recommendations contained in the Purchasing Card Program Internal Control and Compliance Audit Report released by the Office of the Legislative Auditor on July 23, 2010, which you can access by going to the Office of the Legislative Auditor's website at:

<http://www.auditor.leg.state.mn.us/FAD/pdf/fad1025.pdf>.

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