



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*

January 20, 2012

1. Released: New and Revised Statements of Position on TIF
  2. Available: County TIF Reporting Form
  3. Update: Volunteer Fire Relief Association Working Group
  4. Avoiding Pitfalls: Computer Access by Employees
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### **1. Released: New and Revised Statements of Position on TIF**

#### **New: Market Value Homestead Credit for 2011 TIF Reporting Purposes**

The new Statement of Position, Market Value Homestead Credit for 2011 TIF Reporting Purposes, has been released. The purpose of this Statement is to assist entities when reporting TIF information to the Office of the State Auditor for calendar year 2011. The full Statement can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20110525.005>.

#### **Revised: Jobs Stimulus Program - TIF**

The Statement of Position entitled Jobs Stimulus Program – TIF has been revised. The Statement contains further information on the required contents of a spending plan when using the Jobs Stimulus Program. To view the complete Statement, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110525.004>.

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### **2. Available: County TIF Information Form**

The TIF Division is requesting annual TIF district information from county auditors for taxes payable 2011. The information requested includes districts certified and decertified during the year, tax increment amounts returned to counties, and tax increment payments made to development authorities. This data is necessary for preparing the 2011 TIF Reporting Forms.

The deadline to return the Form is February 24. The Form is available for download at:

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

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### **3. Update: Volunteer Fire Relief Association Working Group**

The Volunteer Fire Relief Association Working Group met on January 17. Working Group members reviewed and approved draft language for several technical legislative changes. The members also agreed on language to clarify eligibility requirements for deferred service pensions.

Group members decided to schedule one additional meeting in early February to finish discussions on deferred interest calculations and on a clarification for volunteer firefighters who become employed on a full-time basis. We will provide a notice in next week's E-Update of the February Working Group meeting date.

Working Group meeting materials are available at:

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

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### **4. Avoiding Pitfalls: Computer Access by Employees**

In many public entities, technology staff is responsible for granting computer access to employees. The technology staff should be notified when an employee ends public employment so that the former employee's access to the entity's computer network can be terminated. Technology staff should also be notified when an employee transfers to a position where the need for data is more limited than it had been in the former position, so that the employee's access to not public information is appropriately restricted.

By communicating changes in employee status to technology staff on a timely basis, access to an entity's computer network and applications can be controlled and safeguarded.

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