



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Available: 2012 Forms 51 and 52

Forms 51 (School Taxes Receivable for the year ending June 30, 2012) and 52 (School Tax Settlement Report for 2012) are now available. The Forms can be downloaded at:

<http://www.auditor.state.mn.us/default.aspx?page=20050623.002>.

2. Online Training: Relief Association Reporting Requirements

An updated version of the online recorded training session entitled "Relief Association Reporting Requirements" has been posted. The updated session includes information on current reporting forms and requirements and provides a helpful overview for relief association trustees. The training session, which is 21 minutes in length, can be viewed at:

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

3. Pension: Updated SAFES User Authorization Form

Relief association officials should be aware of recent updates to the SAFES User Authorization Form. Completion of the authorization form allows authorized individuals access to both paper forms and electronic forms of a volunteer fire relief association.

Relief associations are now able to designate specific beginning and ending dates for access to the forms by an authorized user. For example, a relief association may specify that its auditor has access to the association's reporting forms from January 1, 2012, through March 31, 2013, giving the auditor sufficient time to complete all 2011 reporting-year information for the association and to receive copies of any revisions made to those 2011 year forms. A new authorization form needs to be submitted to provide the auditor access to complete the 2012 forms.

To download the updated User Authorization Form, please go to:

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

4. Revised: Statement of Position Expenditure of Public Funds on Ballot Issue Advocacy

The Statement of Position entitled Expenditure of Public Funds on Ballot Issue Advocacy has been updated to simply reflect that an appeal has been heard by the Minnesota Supreme Court on the issue (this Statement will be updated when a final decision is made). The revised Statement can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.027>.

5. Avoiding Pitfalls: Vendor Gifts

Sometimes vendors with public contracts offer gifts to local government employees to foster goodwill. Although vendor relationships can be cordial, they should not involve gifts to public employees.

City and county officials are subject to [Minn. Stat. §471.895](#), which generally bans gifts. There are certain exceptions, such as a trinket or memento costing \$5 or less. In addition, under [Minn. Stat. §471.87](#), a public officer authorized to take part in making a contract in any manner generally is not allowed to have a personal financial interest in the purchase.

To avoid problems, government employees should not accept personal gifts from vendors or contractors. We recommend that entities create an ethics policy that expressly prohibits officers and employees from accepting personal gifts from vendors or contractors.

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