



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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1. Announcement: TIF Division Director

After forty years in local government and public finance, including the last eight as Director of the TIF Division, Arlin Waelti is retiring. The Office of the State Auditor was very fortunate to have Arlin's strong leadership in the TIF Division. Her extensive and deep working knowledge of TIF and the TIF Act brought the TIF Division and its work to a whole new level. We cannot thank her enough for transforming the way we do business in overseeing TIF. She is leaving the Division in great shape. We wish her well in her retirement, and thank her for her exemplary service.

We are pleased to announce that Jason Nord will be joining the Office of the State Auditor team on November 7th. He will serve as the new TIF Division Director. Jason comes with a wealth of experience that will benefit the Office of the State and the TIF Division. For the past 16 years, Jason has worked for the Department of Revenue. Jason's extensive knowledge and background in Minnesota property taxes including TIF, economic development and much more will be a real asset to the Office. Please give Jason a warm welcome!

2. Reminder: OSA Annual Training

There are still openings available for the Office of the State Auditor Annual Training, which will be held on Thursday, November 15, 2012, at the Crowne Plaza St. Paul Riverfront Hotel in St. Paul. Further information on the training and a registration form, can be found at:

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

3. Update: Second Certification for 2012 Fire State Aid

The Office of the State Auditor is pleased to announce that 91 volunteer fire relief associations met all reporting requirements to be certified as eligible for receipt of 2012 fire state aid for the second round of aid disbursements. State aid will be disbursed on or about November 15 for the certified relief associations.

In total, 690 volunteer fire relief associations and other local public pension plans have been certified as eligible for their 2012 state aid. Only 50 volunteer fire relief associations have yet to meet their reporting requirements to be certified. The next certification deadline for 2012 state aid eligibility is March 1, 2013.

A list of the 2012 fire state aid amounts is available on the Office of the State Auditor's website at:

<http://www.auditor.state.mn.us/default.aspx?page=20120927.000>.

4. Released: TIF Newsletter

The October **TIF Newsletter** has been released. The Newsletter provides information on filing new and modified TIF plans, a link to a brief survey, and details on county administrative expenses.

The complete Newsletter can be viewed at:

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

5. Avoiding Pitfalls: Policy for Account Adjustments and Write-offs

Public entities that bill for services such as utilities must sometimes make adjustments to accounts (e.g., to correct an error) and write-offs for accounts (e.g., uncollectible accounts).

We recommend that public entities adopt a written policy that identifies when an employee must obtain authorization (e.g., from a supervisor) for an adjustment to or a write-off for an account. The written policy should also identify the appropriate level of management approval (e.g., a supervisor or the public entity's governing body) required for proposed adjustments or write-offs. The policy should contain sufficient controls to prevent an employee from unilaterally adjusting or writing off the employee's own account or the accounts of family members or friends.

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.

Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.

Web: www.auditor.state.mn.us.