



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: Legal Compliance Audit Guide

Minnesota political subdivision audits must include financial and legal compliance audits. The Office of the State Auditor annually publishes the Minnesota Legal Compliance Audit Guide for Political Subdivisions to establish the minimum scope for the required legal compliance audits.

The 2012 Minnesota Legal Compliance Audit Guide for Political Subdivisions is now available on the Office of the State Auditor's website in both PDF and Word formats. To view or download the Guide, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20121130.000>.

2. Available: Budget Reporting Forms

The Summary Budget Data Financial Reporting Forms are now available for cities and counties. The forms can be accessed at:

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

The deadline to file the forms is January 31. It is recommended that you locate your username and password now for the OSA SAFES. This will ensure efficient uploading of your budget forms in January. If you have forgotten your password, please go to:

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

3. Meeting: Council on Local Results and Innovation

The next meeting of the Council on Local Results and Innovation will be held on Wednesday, December 5 at 1:00 p.m. at Office of the State Auditor, 525 Park Street, St. Paul. Council meetings are open to the public. For more information on the Council and to access meeting materials, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100916.000>.

4. Update: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group met on November 19 and again on November 28. The Group agreed on draft language for some technical changes that clarify the statutes and remove outdated language. The Group also agreed to pursue a change that would make payment of a survivor supplemental benefit mandatory. The benefits are fully reimbursed by the State for qualified recipients. Currently, a relief association's bylaws must authorize the payment for a survivor supplemental benefit to be disbursed.

The Group also heard a proposal being pursued by the League of Minnesota Cities to authorize relief association membership dues to be deducted from a firefighter's per-call check if the firefighter agrees to the payroll deduction. This change would provide greater efficiency and eliminate an administrative burden for the affiliated relief association. Working Group members had no objections to this proposal. Group members also began discussions about several deferred interest topics. The Group is considering whether municipal ratification of deferred interest rates should always be required, and when deferred interest rates established by a relief association's board of trustees should become effective. Discussion on both deferred interest items will continue at future Working Group meetings.

The next meeting of the Working Group will be held on Tuesday, December 4 at 11:00 a.m. to 1:00 p.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public. Working Group meeting materials are available at:

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

5. Released: Selected Relevant Statutes Booklet

An updated version of the Volunteer Fire Relief Association Selected Relevant Statutes Booklet is now available. The booklet contains many of the state laws applicable to fire relief

associations, including law changes enacted during the 2012 legislative session. Relief association trustees are encouraged to download the booklet for reference when updating bylaws, making investment decisions, and calculating benefit payments. The complete booklet can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20080304.004>.

6. Avoiding Pitfalls: Plowing Snow on Private Property

Counties and towns have statutory authority to remove snow from private property. The county or town must be paid not less than the cost of the snow removal, and the work must not “unduly delay or interfere” with the removal of snow from public highways under the county or town's jurisdiction. The relevant statute is [Minn. Stat. § 160.21](#).

Some statutes relating to snow removal from roadways apply to specific entities, such as the statute for St. Louis County found at [Minn. Stat. § 383C.234](#). Cities should consult with their attorneys to clarify the scope of their authority to remove snow from private property.

Additionally, counties, towns and cities have specific authority to adopt an annual resolution to remove snow from certain unopened or private roads in uncompleted subdivisions. The provision is found in subdivision 6 of [Minn. Stat. § 160.21](#) and expires May 2, 2013.

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