



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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November 20, 2015

1. Released: Town Finances Report
2. Deadline: Pension Reporting Information
3. Revised: Selected Relevant Statutes Booklet and Summary
4. Avoiding Pitfalls: Credit Cards - Detailed Receipts Required

1. Released: Town Finances Report

State Auditor Rebecca Otto today released the Minnesota Town Finances Report, a comprehensive report on revenues, expenditures and debt for Minnesota's towns. The report analyzes town financial operations for the calendar year ended December 31, 2014.

For the complete report, which includes an Executive Summary, graphs and tables, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20151117.002>.

2. Deadline: Pension Reporting Information

November 30th is the final deadline for volunteer fire relief associations to submit reporting information. Minnesota law requires forfeiture of fire state aid for relief associations that do not submit all required reporting forms to the Office of the State Auditor by that date. The Office of the State Auditor does not have authority to grant filing extensions past the November 30 deadline.

If you have questions regarding reporting requirements or need access to online reporting forms, please contact the Pension Division at (651) 282-6110 or pension@osa.state.mn.us.

3. Revised: Selected Relevant Statutes Booklet and Summary

Updated versions of the Selected Relevant Statutes booklet and summary for volunteer fire

relief associations are now available. The Selected Relevant Statutes booklet contains many of the State statutes relevant to relief associations. The summary provides a short, easy-to-read companion to the booklet that is prepared annually by the Office of the State Auditor. Relief association trustees are encouraged to download both documents for reference when updating bylaws, making investment decisions, and calculating benefit payments.

The booklet and summary can be found under the Documents heading on the Pension Forms page of our website at:

<http://www.auditor.state.mn.us/default.aspx?page=20120214.000>.

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/default.aspx?page=20110607.011>.

To review the State of Minnesota's Purchasing Card Use Policy 1b, effective November 1, 2013, please go to the Department of Administration's website at:

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

If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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