



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: Minnesota City Finances Report

The Office of the State Auditor (OSA) this week released the Minnesota City Finances Report. The report summarizes, through data tables, charts and graphs, the financial operations of the 852 Minnesota cities that provided their financial information to the OSA for calendar year 2014.

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

<http://www.auditor.state.mn.us/default.aspx?page=20160126.003>.

2. Deadline: City & County Summary Budget Form

January 31st is the deadline for cities and counties to submit the Summary Budget Reporting Form. The form can be accessed at:

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

3. Deadline: Local Government Lobbying Reporting Form

The Local Government Lobbying Costs Reporting Form is due January 31st. The form can be found at:

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

4. Update: Volunteer Fire Relief Association Working Group

The 2015-2016 Volunteer Fire Relief Association Working Group held its final meeting on January 27. The Working Group members finalized their legislative proposals for introduction this session. The proposals include adding a new requirement that the fire chief annually certify service credit for each firefighter, and expanding relief association pension eligibility, subject to local approval, to volunteer emergency medical personnel.

A legislative correction is being sought to clarify that relief association service credit cannot be awarded for the same hours of service for which a firefighter is already receiving pension credit through the Public Employees Retirement Association. Finally, the proposals include several technical changes that will update the relief association statutes to accommodate joint powers fire departments.

Working Group materials are available on the OSA website at:

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

5. Released: Pension Newsletter

The January **Pension Newsletter** has been released. The Newsletter provides information about new requirements for relief associations with assets and liabilities of less than \$500,000. The Newsletter also contains information about supplemental benefits, relief association records retention requirements, and more.

The complete Newsletter can be viewed on the OSA website at:

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

6. Avoiding Pitfalls: Disregarding Policies is a Risk

Local governments have policies related to the expenditure of public funds. For example, many have policies governing topics such as out-of-state travel, credit card usage, and purchases above a certain dollar amount.

Public employees and elected officials who disregard the policies run the risk that the expenditures will not be approved. When that happens, the public employee or elected official, in addition to possible disciplinary action, may be personally liable for the payment

or any goods that have been purchased may need to be returned.

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