



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

*The official online news  
publication of the Office  
of the State Auditor*

May 6, 2016

1. Released: Forms 51 and 52
2. Released: Report on Local Government Lobbying Costs
3. Deadline: Forfeiture Reporting
4. Pension: Open Meeting Law Requirements for Fire Relief Associations
5. Avoiding Pitfalls: Release of Not Public Data to the State Auditor

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### **1. Released: Forms 51 and 52**

Forms 51 (School Taxes Receivable for the year ending June 30, 2016), and 52 (School Tax Settlement Report for 2016) are now available. The Forms and instructions can be found at:

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

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### **2. Released: Report on Local Government Lobbying Costs**

The Office of the State Auditor has released the 2015 Local Government Lobbying Services Report. The report shows the expenditures by local governments and their associations for lobbyists and lobbying services.

To view the complete report, which includes an executive summary, tables and graphs, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20160504.000>.

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### **3. Deadline: Forfeiture Reporting**

May 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of April. To report final disposition of forfeitures, please go to:

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

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#### **4. Pension: Open Meeting Law Requirements for Fire Relief Associations**

In the coming months, boards of trustees for some volunteer fire relief associations will be holding meetings to consider benefit level changes. As a reminder, relief associations are subject to Open Meeting Law requirements. Relief association board meetings must be open to the public unless some portion of the meeting is closed for a purpose expressly authorized under Minnesota law. The Open Meeting Law also contains notice requirements and requirements for making materials provided to the board members available in the meeting room for public inspection. Relief associations must record the votes on actions taken during meetings and must make the minutes available to the public during normal business hours where records of the association are kept.

The Information Policy Analysis Division (IPAD) of the Department of Administration has the authority to review Open Meeting Law questions and to issue advisory opinions about these issues. Information regarding Open Meeting Law requirements is available on the IPAD website at <http://www.ipad.state.mn.us/index.html>.

Municipal trustees have all the same rights and duties as any other trustee on a relief association's board, except the right to be an officer of the board. Municipal trustees therefore have the right to vote and should be provided with meeting materials and notice of board meeting.

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#### **5. Avoiding Pitfalls: Release of Not Public Data to the State Auditor**

Political subdivisions sometimes ask if they can release to the State Auditor information that is classified as "not public data" under the Minnesota Government Data Practices Act. Minnesota law expressly allows political subdivisions to provide the State Auditor with not public information for an examination, financial audit, compliance audit, or investigation performed by the State Auditor.

In addition, local government employees and officials may provide the State Auditor with not public information when evidence of financial fraud or the possible misuse of public funds is discovered, in compliance with the mandatory reporting obligations found in [Minn. Stat. § 609.456, subd. 1](#).

For more information about the classification of State Auditor data, see [Minn. Stat. § 6.715](#).

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