



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. New: Pension Instructional Videos
 2. Website: Statements of Position
 3. Avoiding Pitfalls: Approval of Town Meeting Minutes
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1. New: Pension Instructional Videos

The Pension Division of the OSA has posted new online training videos to assist volunteer fire relief associations in preparing their Financial and Investment Reporting Entry (FIRE) form. The new videos, with links to each one:

- Completing the Financial Information and Pension Payments Tabs
<http://www.auditor.state.mn.us/default.aspx?page=20160517.005>
- Completing the Cash Flows Tab
<http://www.auditor.state.mn.us/default.aspx?page=20160517.003>
- Completing the Defined Contribution Table
<http://www.auditor.state.mn.us/default.aspx?page=20160517.004>

Additional instructional videos will be available in the coming weeks and announced in the E-Update.

2. Website: Statements of Position

The Office of the State Auditor's website has a page dedicated to Statements of Position (SOP). SOPs are an educational resource to local governments, auditors and the public. Statements address topics that have arisen or may arise as a result of the State Auditor's oversight of local government. SOPs are developed after careful review of current state law, including Minnesota Statutes, relevant Minnesota case law and Minnesota Attorney General Opinions.

The Statements of Position are sorted by general topic area alphabetically and are also cross-referenced. To access this feature, click on the "For Local Officials" tab on the home page and scroll down to "Statements of Position". You can also find it at:

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

3. Avoiding Pitfalls: Approval of Town Meeting Minutes

The Office of the State Auditor often reviews town meeting minutes. We recommend that regular board meeting minutes are handled as follows: Once the minutes are prepared they should be signed by the town clerk. Once approved by the board, usually at the next board meeting, the minutes should be signed and dated by a board member, preferably the chair, to indicate that they are the official town board meeting minutes.

Minnesota law requires that meeting minutes of the annual meeting and of special meetings of the electors be signed by the clerk and by the moderator of the meeting. If the town clerk is elected as moderator, the minutes must also be signed by a supervisor in attendance at the meeting.

For additional general information, see our Statement of Position on Meeting Minutes, which can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110531.010>.

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

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