



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*

**December 23, 2016**

1. Released: City Finances Report
2. Scheduled: Volunteer Fire Relief Association Working Group
3. Reminder: Relief Association Economic Interest Statements
4. Released: Pension Newsletter & TIF Newsletter
5. Avoiding Pitfalls: Acceptance of Gifts to an Entity

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### **1. Released: City Finances Report**

The OSA has released the Minnesota City Finances Report. The report summarizes, through data tables, charts and graphs, the financial operations of 852 Minnesota cities for calendar year 2015. To view the complete Report, which includes an Executive Summary, graphs, and tables, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20161216.001>.

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### **2. Scheduled: Volunteer Fire Relief Association Working Group**

The final 2016-2017 Volunteer Fire Relief Association Working Group meeting has been scheduled for Tuesday, January 17. The meeting will be held from 11:00 a.m. to 1:00 p.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public. Agendas and materials are available on the OSA website at:

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

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### **3. Reminder: Relief Association Economic Interest Statements**

Every year, each volunteer fire relief association board member and chief administrative officer is required to complete a *Statement of Economic Interest*. The Statement must be filed with the

chief administrative officer of the relief association and be made available for public inspection.

The chief administrative officer of a relief association must also submit a *Certified Listing of Individuals Who Filed a Statement of Economic Interest* form to the Campaign Finance and Public Disclosure Board by **January 15, 2017**. This form must list all individuals who have filed *Statements of Economic Interest* with the relief association for the preceding 12 months, along with the address of the office at which the statements are available for public inspection.

For your convenience, the *Statement of Economic Interest* and *Certified Listing of Individuals Who Filed a Statement of Economic Interest* forms are available in the Pension Forms section of our website under the “Current Forms” heading at:

<http://www.auditor.state.mn.us/default.aspx?page=20070105.001>.

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#### **4. Released: Pension Newsletter & TIF Newsletter**

##### **Pension Newsletter**

The December **Pension Newsletter** includes an update on the Volunteer Fire Relief Association Working Group’s activities and also includes a notice regarding the agreed-upon procedures guide and sample report for relief associations with assets and liabilities of less than \$500,000. A reminder about Open Meeting Law requirements is also provided with a link to additional information about the requirements. To view the complete Newsletter, please go to:

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

##### **TIF Newsletter**

The December **TIF Newsletter** contains information on reporting prior planned improvements within a TIF district. The Newsletter also contains details on including county road improvement costs in a proposed TIF plan and a reminder about filing the Decertified TIF District Form.

To view the complete Newsletter, go to:

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

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#### **5. Avoiding Pitfalls: Acceptance of Gifts to an Entity**

[Minn. Stat. § 465.03](#) allows the governing body of any city, county, school district or town to accept gifts for the benefit of its citizens in accordance with terms prescribed by the donor. However, the statute requires that each gift be accepted by a resolution approved by a two-thirds majority of the governing body. Any conditions placed on the use of the gift should be fully described in the resolution.

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