



OFFICE OF THE STATE AUDITOR

E-Update

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**State Auditor
Julie Blaha**

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1. Reminder: Performance Measurement Program
2. Relief Associations: Minnesota Deferred Compensation Plan
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1. Reminder: Performance Measurement Program

Cities and counties can participate in the voluntary Performance Measurement Program by adopting and implementing performance measures developed by the Council on Local Results and Innovation. To learn more about the program and the benefits of participating, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20130214.000>

2. Relief Associations: Minnesota Deferred Compensation Plan

Volunteer firefighters are eligible to participate in the Minnesota Deferred Compensation Plan administered by the Minnesota State Retirement System. This plan offers a tax-deferred savings plan that can help supplement other retirement benefits. Volunteer firefighters may also choose to roll over their relief association service pension to their deferred compensation account. Volunteer firefighters who would like to enroll in the deferred compensation plan must do so before terminating public employment.

Additional information about the plan is available on the Minnesota Deferred Compensation Plan website, at:

<https://www.msrs.state.mn.us/mndcp>

3. TIF: Introduction to Tax Increment Financing

The Office of the State Auditor has created a short video that provides an introduction to tax increment financing. To view the video, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20131206.001>

4. Avoiding Pitfalls: Management Override

A strong control environment within a public entity sets the tone of the entity's workplace. One of the best ways to reduce the risk of management override is to create a culture where integrity is held in high esteem and practiced every day.

To learn more about management override, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.074>

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.
Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.

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