

# OFFICE OF THE STATE AUDITOR

E-Update

May 24, 2019

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

1. Released: TIF Newsletter

2. Available: 2019 County TIF Training

3. Pension: Combined Service Pensions for Volunteer Firefighters

4. Avoiding Pitfalls: Need for Cross-Training

### 1. Released: TIF Newsletter

The May TIF Newsletter has been released. To view the Newsletter, go to:

https://www.auditor.state.mn.us/default.aspx?page=tifDocs

## 2. Available: 2019 County TIF Training

The Office of the State Auditor (OSA) is pleased to offer tax increment financing (TIF) training sessions for county staff. To learn more about the training, please visit:

https://www.auditor.state.mn.us/default.aspx?page=CountyTIFTraining2019

# 3. Pension: Combined Service Pensions for Volunteer Firefighters

A volunteer firefighter with credit for service as an active firefighter in more than one relief association may receive a prorated service pension from each relief association if certain conditions are met. If the conditions are met, the total combined amount of service credit from the two or more relief associations is used to determine vesting.

To learn more about combined service pensions for firefighters with service in more than one community and the conditions for eligibility, view the OSA's Statement of Position on this topic at:

http://www.auditor.state.mn.us/default.aspx?page=20111206.000

## 4. Avoiding Pitfalls: Need for Cross-Training

In small public entities, sometimes only one person is primarily responsible for handling financial matters. This concentration of duties in one individual is not desirable from an accounting point of view. To learn more about the need for cross-training, please visit:

https://www.auditor.state.mn.us/default.aspx?page=20090724.076

If you are interested in signing up to receive an e-mail version of the E-Update regularly, send an e-mail with your contact information to <a href="mailto:signup@osa.state.mn.us">signup@osa.state.mn.us</a>.

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: <a href="https://www.auditor.state.mn.us">https://www.auditor.state.mn.us</a>