



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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December 21, 2018

1. Released: Minnesota City Finances Report
2. Pension: New and Revised Statements of Position
3. Updated: Relief Association Sample Bylaw Guides
4. Released: 2018 Pension Legislative Update
5. Released: Pension Newsletter & TIF Newsletter
6. Avoiding Pitfalls: Update Bank Signature Cards

1. Released: Minnesota City Finances Report

State Auditor Rebecca Otto has released the 2017 Minnesota City Finances Report. The report summarizes, through data tables and charts, the financial operations of 846 Minnesota cities for calendar year 2017.

To view the complete report, which includes an Executive Summary, graphs, and tables, go to:

<https://www.auditor.state.mn.us/default.aspx?page=20181217.004>.

2. Pension: New and Revised Statements of Position

Two new Statements of Position have been released. The Statement of Position “Supplemental Benefits for Volunteer Firefighters” can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20120928.000>.

The Statement of Position “Municipal Contribution Calculations for Monthly Plan Volunteer Fire Relief Associations” can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.008>.

All previously-issued Statements of Position for volunteer fire relief associations have been reviewed and updated as needed to reflect any law changes. The Statements of Position can be found under the “Pensions” heading at:

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

3. Updated: Relief Association Sample Bylaw Guides

The OSA’s Sample Bylaw Guides for volunteer fire relief associations have been updated to incorporate the 2018 legislative changes and are available in both MS Word and Adobe PDF versions on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20120208.000>.

4. Released: 2018 Pension Legislative Update

The 2018 Legislative Update for volunteer fire relief associations has been released. The Update provides detailed information about law changes that affect volunteer fire relief associations, including new authority to provide benefits to volunteer emergency medical personnel and a new service credit certification requirement. Some changes may require a relief association to amend its bylaws. The Update can be found at:

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

5. Released: Pension Newsletter & TIF Newsletter

Pension Newsletter

The December **Pension Newsletter** has been released. The Newsletter provides information about this year’s Volunteer Fire Relief Association Working Group bill. The Newsletter also provides links to other helpful documents and to the updated Key Reporting Requirements calendar.

The complete Newsletter can be accessed at:

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

TIF Newsletter

The December **TIF Newsletter** has been released. The Newsletter contains information on the Small City Exception and details on steps for maintaining SAFES access for consultants. To view the complete Newsletter, go to:

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

6. Avoiding Pitfalls: Update Bank Signature Cards

When an employee of a local government entity or public official with check-signing authority no longer has that authority, that person's name should be removed immediately from the entity's bank signature card(s). This is a key internal control designed to manage and reduce the risk of a theft of public funds.

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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: www.auditor.state.mn.us.