



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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publication of the Office  
of the State Auditor*

November 3, 2017

1. Deadline: Registration for OSA Annual Training
  2. Update: Second Certification for 2017 Fire State Aid
  3. Released: TIF Newsletter
  4. Avoiding Pitfalls: Purchases over \$25,000
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### **1. Available: Registration for OSA Annual Training**

Registration for the annual OSA Annual Training closes on Tuesday, November 7. The training will be held on Wednesday, November 15th at the Mermaid Event Center in Mounds View. Topics will include new OPEB requirements and actuarial valuations, legal compliance, a GASB update, cyber security, and ethics.

For details and a link to the online registration, please go to the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=2017OSATraining>.

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### **2. Update: Second Certification for 2017 Fire State Aid**

The OSA is pleased to announce that 209 volunteer fire relief associations met all reporting requirements to be certified as eligible for receipt of their 2017 fire state aid and supplemental state aid in the second round of aid payments. State aid will be disbursed on or about November 15 for those plans that met the reporting requirements.

A listing from the Minnesota Department of Revenue of the 2017 fire state aid and supplemental state aid amounts can be found on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20170927.000>.

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### **3. Released: TIF Newsletter**

The October **TIF Newsletter** has been released. The Newsletter contains information on reporting TIF Plan modifications for removing parcels and on using increment for County Road Improvement Costs. The Newsletter also includes details on defining interfund loans and pay-as-you-go notes as TIF bonds.

To view the complete Newsletter, please go to the OSA website at:

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

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### **4. Avoiding Pitfalls: Purchases over \$25,000**

Many municipalities purchase supplies, materials, or equipment through the State of Minnesota's [Cooperative Purchasing Venture \(CPV\)](#). Minnesota law requires municipalities to consider the CPV for contracts estimated to exceed \$25,000. For these contracts, a municipality must "consider the availability, price and quantity of supplies, materials, or equipment available through the state's cooperative purchasing venture before purchasing through another source." [Minn. Stat. § 471.345, subd. 15](#).

The Minnesota Department of Administration (MDA) oversees the CPV. More information on the CPV can be found on the MDA website at:

<http://www.mmd.admin.state.mn.us/cpv2.htm>.

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