



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Website: State Auditor's Infrastructure Stress Transparency Tool

The Office of the State Auditor (OSA) has launched the State Auditor's Infrastructure Stress Transparency Tool. The tool gives users access to a series of interactive maps of city infrastructure statewide.

The maps visualize for the first time existing city infrastructure data. The data includes wastewater data from the Minnesota Pollution Control Agency, drinking water data collected by the Minnesota Department of Health, and financial data on water and sewer enterprise funds reported to the OSA. The goal in the future is to continue to add additional civil infrastructure data.

The Infrastructure Stress Transparency Tool and further information on the development of the maps and how to use the maps can be accessed on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20160211.001>.

2. Updated: City Reporting and Publication Requirements

The OSA has updated the Reporting and Publication Requirements documents for cities. The updated documents include:

- Reporting and Publication Requirements - City Audited Financial Statements - GAAP Basis
- Reporting and Publication Requirements - City Audited Financial Statements - Cash Basis

- Reporting and Publication Requirements - City Financial Statements - Cash Basis

The documents can be downloaded from the Accounting and Auditing Documents page on the OSA website, which can be accessed at:

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

3. Pension: Fire Equipment Certification Reminder

The 2015 Fire Equipment Certification (FA-1) Form is due to the Minnesota Department of Revenue (DOR) by March 15, 2016. Submission of the form is required for communities to be eligible for 2016 fire state aid. Five percent of a community's fire state aid is forfeited for each week or fraction of a week that the form is submitted past the March 15 due date.

The form must be signed by the fire chief and by the municipal clerk or secretary of the independent nonprofit firefighting corporation, as applicable. A copy of the FA-1 form and a list of fire departments for which the form has been received are provided on the DOR's website at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/fsa.aspx.

4. Avoiding Pitfalls: Intact Deposits

Deposits of funds received by public entities should be made intact. That is, deposits should be comprised of the actual cash and checks received. Employees and other individuals should not be allowed to cash personal checks from funds awaiting deposit.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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