



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*

**December 9, 2011**

1. Meeting: Collaborative Governance Council
2. Released: New Statement of Position on Combined Service Pensions
3. Meeting: Volunteer Fire Relief Association Working Group
4. Deadline: Forfeiture Reporting Form
5. Avoiding Pitfalls: Donations to Non-Profit Entities by Governmental Units

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### **1. Meeting: Collaborative Governance Council**

The next meeting of the Collaborative Governance Council will be held on Wednesday, December 14 at 1:00 p.m. in the League of Minnesota Cities building, 145 University Avenue West, St. Paul. Council meetings are open to the public. For more information on the Council and to access meeting materials, go to:

<https://www.auditor.state.mn.us/default.aspx?page=20100702.000>.

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### **2. Released: New Statement of Position on Combined Service Pensions**

A new Statement of Position entitled Combined Service Pensions for Volunteer Firefighters has been released. The Statement explains the circumstances under which firefighters with service in more than one volunteer fire department may be eligible for combined service pension payments, and how the payments would be calculated. The complete Statement can be viewed at:

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

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### **3. Meeting: Volunteer Fire Relief Association Working Group**

The next meeting of the 2011-2012 Volunteer Fire Relief Association Working Group will be held on Tuesday, December 13 at 11:00 a.m. at the OSA office in Saint Paul. Meetings are open to the public. Working Group meeting materials are available at:

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

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#### **4. Deadline: Forfeiture Reporting Form**

December 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of November. DWI forfeitures are now required to be included. To report final disposition of forfeitures, please go to:

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

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#### **5. Avoiding Pitfalls: Donations to Non-Profit Entities by Governmental Units**

An expenditure of public funds must have both a public purpose and specific statutory or charter authority. Although charities and other non-profit entities may benefit their communities, government entities may not donate to them without specific statutory or charter authority. For example, while the Red Cross works to benefit the public, a local unit of government is not specifically authorized to donate funds to it.

Public entities may contract with a non-profit entity for a particular service that the public entity is authorized to provide. To avoid allegations that an impermissible donation has been made, the public entity should enter into a written agreement with the non-profit entity, documenting what the public entity is receiving in exchange for the payment.

For more information on this topic, see our Statement of Position entitled Public Expenditures: Donations and Dues, at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.028>.

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