

# OFFICE OF THE STATE AUDITOR E-Update

**December 13, 2013** 

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

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# 1. Available: Summary Budget Reporting Forms for Cities and Counties

The Summary Budget Data Financial Reporting Forms are now available for cities and counties. The forms can be accessed at:

https://www.auditor.state.mn.us/safes/login.aspx.

The deadline to file the forms is January 31. Instructions for completing the forms can be found at:

http://www.auditor.state.mn.us/default.aspx?page=20111209.001.

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#### 2. Reminder: Relief Association Economic Interest Statements

Every year, each volunteer fire relief association board member and chief administrative officer is required to complete a *Statement of Economic Interest*. The Statement must be filed with the chief administrative officer of the relief association and be made available for public inspection.

The chief administrative officer of a relief association must also submit a *Certified Listing of Individuals Who Filed a Statement of Economic Interest* form to the Campaign Finance and Public Disclosure Board by **January 15, 2014**. This form must list all individuals who have filed *Statements of Economic Interest* with the relief association for the preceding 12 months, along with the address of the office at which the statements are available for public inspection.

For your convenience, the *Statement of Economic Interest* and *Certified Listing of Individuals Who Filed a Statement of Economic Interest* forms are available in the Pension Forms section of our website under the "Current Forms" heading, or by going to:

http://www.auditor.state.mn.us/default.aspx?page=20070105.001.

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

The Volunteer Fire Relief Association Working Group will meet on Wednesday, December 18 at 11:00 a.m. at our 525 Park Street 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=20131203.004.

# 4. Revised: Statements of Position on Travel Policies and Deposits

#### **Out-of-State Travel Policies**

The Statement entitled "Out-of-State Travel Policies" has been revised for clarity. The Statement can be viewed at:

http://www.auditor.state.mn.us/default.aspx?page=20110607.015.

## **Deposits of Public Funds (Depositories and Collateral)**

The Statement "Deposits of Public Funds (Depositories and Collateral)" has been revised to clarify which financial institutions can receive public deposits. The Statement can be found at:

http://www.auditor.state.mn.us/default.aspx?page=20110607.002.

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## **5.** Avoiding Pitfalls: County Commissioner Compensation

Like most governing bodies, county boards set their own level of compensation. Unlike other governing bodies, increases in salary and per diem rates for county commissioners cannot take effect until January 1 of the following year. Therefore, any increase in compensation for 2014 must be adopted in a resolution by the county board before the end of 2013.

The resolution must state the new salary on an annual basis. Decreases in salary or per diem, however, may take effect at any time.

The relevant statute is Minn. Stat. § 375.055.

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