1. Deadline: TIF Annual Reporting Form

The 2014 TIF Annual Reporting Form is due on Monday, August 3. The form can be accessed at:

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

Instructions, sample forms, and videos on how to fill out and submit TIF reporting forms can be found at:


2. Meeting: Fire Department Joint Powers Subgroup

The Fire Department Joint Powers Subgroup met on July 13. The Subgroup discussed issues related to the dissolution of a joint powers fire department and its affiliated relief association. The Subgroup members also discussed best practice suggestions for when fire departments consolidate, or when joint powers fire departments dissolve or partially split.

Finally, the Subgroup reviewed draft legislation that would expand the optional combined service pension program for volunteer firefighters with service in more than one fire department, make technical changes in the relief association statutes for relief associations affiliated with a joint powers fire department, and create new joint powers provisions specific to fire departments.

The next meeting of the Subgroup is Tuesday, August 4, at 1:30 p.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public and those interested are encouraged to attend. Subgroup meeting materials are available at:
3. Avoiding Pitfalls: Policy for Account Adjustments and Write-offs

Public entities that bill for services such as utilities must sometimes make adjustments to accounts (e.g., to correct an error) and write-offs for accounts (e.g., uncollectible accounts).

We recommend that public entities adopt a written policy that identifies when an employee must obtain authorization (e.g., from a supervisor) for an adjustment to or a write-off for an account. The written policy should also identify the appropriate level of management approval (e.g., a supervisor or the public entity’s governing body) required for proposed adjustments or write-offs. The policy should contain sufficient controls to prevent an employee from unilaterally adjusting or writing off the employee’s own account or the accounts of family members or friends.

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

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.