



## OFFICE OF THE STATE AUDITOR

# *E-Update*

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**State Auditor  
Julie Blaha**

**June 21, 2019**

1. Deadline: County TIF Training Registration
2. Deadline: Performance Measurement Program Reporting
3. Deadline: City, Town, and Special District Financial Reporting Forms
4. Pension: Fire Department Grants
5. Avoiding Pitfalls: Cooperative Purchasing Venture

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### **1. Deadline: County TIF Training Registration**

The registration deadline for County TIF Training is next Friday, June 28th. The Wadena location is full, but spots are still available in Maplewood, Willmar, and Owatonna. To learn more and to register, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=CountyTIFTraining2019>

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### **2. Deadline: Performance Measurement Program Reporting**

Cities and counties that choose to participate in the Performance Measurement Program must file a report with the Office of the State Auditor (OSA) by July 1. Details on the reporting requirements can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20130214.000>

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### **3. Deadline: City, Town, and Special District Financial Reporting Forms**

The financial reporting form and audited financial statements for cities and towns reporting in accordance with GAAP are due July 1. The financial reporting form can be downloaded from the State Auditor's Financial Entry System (SAFES) at:

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

Reporting information for towns is available at:

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

The financial reporting form and audited financial statements for special districts whose fiscal year ended December 31, 2018 are also due July 1. The financial reporting form can be downloaded from SAFES at:

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

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#### **4. Pension: Fire Department Grants**

Occasionally, the Office of the State Auditor sees grant revenue deposited into a relief association's general fund. Relief associations that receive grant funds should be sure that the terms of the grant are followed. The grant may require that the funds be given directly to the fire department. If the fire department is a city or town fire department, this means that the funds would need to be given directly to the municipality.

Minnesota law requires city councils and town boards to have full control over their municipality's financial matters. Any money intended for use by a municipal fire department must be controlled by the city council or town board.

In addition, a relief association should not purchase or install fire department equipment without the governing body's approval. The disbursement of city and town funds, including fire department funds, must comply with a process set forth in law.

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#### **5. Avoiding Pitfalls: Cooperative Purchasing Venture**

The Cooperative Purchasing Venture (CPV) is a members-only joint powers program operated by the Minnesota Department of Administration. The CPV allows members to purchase goods and services under contract terms established by the State of Minnesota. To learn more about CPV and how it will help to avoid purchasing pitfalls, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.019>

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