1. Released: Pension Newsletter

2. Released: TIF Newsletter

3. Avoiding Pitfalls: Claim Approval by the Governing Body

1. Released: Pension Newsletter

The February Pension Newsletter has been released. The Newsletter provides information about a new Internal Revenue Service (IRS) procedure for reinstating the tax-exempt status of organizations, including volunteer fire relief associations, which have had their tax-exempt status revoked due to a failure to file annual returns with the IRS.

The Newsletter also provides a Working Group update, information about the 2013 reporting forms, and a reminder about the upcoming deadline for filing the Fire Equipment Certification Form with the Minnesota Department of Revenue. The complete Newsletter can be viewed at:


2. Released: TIF Newsletter

The February TIF Newsletter has been released. The Newsletter contains information on county administrative expenses and the Four-Year Knockdown Rule. The Newsletter also includes a reminder for the 2013 TIF District information from counties.

To view the complete Newsletter, go to:


3. Avoiding Pitfalls: Claim Approval by the Governing Body
Generally, the governing body of a public entity, as a whole, must approve the expenditure of public funds. The decision to expend public funds should be based upon a formal vote of the governing body that is memorialized in the meeting minutes.

On occasion, an elected official will authorize a payment on behalf of their public entity without first obtaining approval from the governing body. A public official who individually agrees to a payment of public funds runs the risk that the governing body will disagree. When that happens, the public official may be personally liable for the payment.

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

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