



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Posted: 2012 Performance Measurement Program Reporting Requirements

Cities and counties that elect to participate in the Performance Measurement Program must file a report annually with the Office of the State Auditor. In order to receive the per capita reimbursement in 2012 and levy limit exemption for calendar year 2013, participating cities and counties must file a report with the Office of the State Auditor by **July 1, 2012**, which will consist of:

- 1) A **resolution** approved by the city council or county board declaring that:
 - a. The city/county has adopted and implemented the minimum 10 performance measures developed by the Council on Local Results and Innovation (PDF format).
 - b. The city/county has implemented or is in the process of implementing a local performance measurement system as developed by the Council on Local Results and Innovation (PDF format).
 - c. The city/county has or will report the results of the 10 adopted measures to its residents before the end of the calendar year through publication, direct mailing, posting on the entity's website, or through a public hearing at which the budget and levy will be discussed and public input allowed (PDF format).
 - d. The city/county has or will survey its residents by the end of the calendar year on the services included in the performance benchmarks (PDF format).
- 2) The actual **results** of the performance measures adopted by the city/county (PDF format).
(This component is only required of entities that were certified for the program in 2011).

Further helpful information on the reporting requirements and the Program is available at:

<http://www.auditor.state.mn.us/default.aspx?page=20110525.013>.

2. Pension: Submitting Documents to SAFES

Last fall an enhancement was made to the State Auditor's Form Entry System (SAFES) to allow volunteer fire relief associations to submit audit reports electronically. To submit an audit report electronically through SAFES, the report must be saved as a PDF document and uploaded by the relief association's accountant or auditor.

Recently we have seen a few instances where documents other than audit reports were submitted for relief associations through SAFES as PDF documents. At this time, the only PDF documents that relief associations should submit through SAFES are audit reports. Annual reporting forms must be submitted as Excel files if being submitted through SAFES. Other documents, such as bylaws, meeting minutes, and investments policies, must be submitted to the Office of the State Auditor by e-mail, fax, or U.S. Mail.

3. Revised: Statement of Position on TIF Pay-As-You-Go Obligations

The Statement of Position entitled TIF Pay-As-You-Go Obligations has been revised for clarity. The revised Statement can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110525.006>.

4. Avoiding Pitfalls: Open Meeting Law Requirements Apply to Relief Associations

Trustees of volunteer fire relief associations should be aware that fire relief associations are subject to requirements of the Minnesota Open Meeting Law, [Minn. Stat. ch. 13D](#). This means that relief association board meetings must be open to the public unless the meeting is closed for a purpose expressly authorized under state law.

Relief associations must also keep meeting minutes that record the votes on actions taken during open meetings, and the minutes must be open to the public during normal business hours where records of the association are kept. The Open Meeting Law also contains meeting notice requirements, and requirements for providing meeting materials to board members and for making the materials available in the meeting room for public inspection.

The Information Policy Analysis Division (IPAD) of the Minnesota Department of Administration has the authority to review Open Meeting Law questions and to issue advisory opinions about these issues. IPAD can be contacted by telephone at (651) 296-6733; by mail at Information Policy Analysis Division, 201 Administration Building, 50 Sherburne Avenue, Saint Paul, MN 55155; or via its website at <http://www.ipad.state.mn.us/>. Information regarding Open Meeting Law requirements, including a PowerPoint presentation and a training video, is available on the IPAD website.

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