



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Revised: Statement of Position
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1. Revised: Statement of Position

The Statement of Position on Reporting of Criminal Forfeitures has been revised to clarify reporting requirements, and includes helpful links. To view the complete Statement, go to:

http://www.auditor.state.mn.us/other/Statements/reportingcriminalforfeitures_0904_statement.pdf.

2. Deadlines: TIF Reporting Form & Forfeiture Reporting Form

TIF Reporting Form

The 2008 TIF reporting forms are due by August 1, 2009. The forms can be found at:

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

If you have questions regarding your reporting requirements or need to obtain the username and password to access your online forms, please contact Jenna Ofstie (651) 296-7001 or tifdivision@auditor.state.mn.us.

Forfeiture Reporting Form

July 20th is the deadline for law enforcement agencies to report the disposition of property seized which is subject to forfeiture. DWI forfeitures do not need to be included in the reports. The form can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20031119.001>.

3. Reminder: Pension Maximum Benefit Calculations

Volunteer fire relief associations that offer or pay lump sum, monthly, or monthly/lump sum combination service pensions must annually calculate the average amount of available financing per active covered firefighter. The Office of the State Auditor provides a form, called the Maximum Benefit Worksheet, for performing this calculation. The Maximum Benefit Worksheet forms can be found at:

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

The calculation determines the maximum lump sum and monthly benefit levels that a relief association is authorized under state law to establish for the year. Relief associations are to perform the maximum benefit calculation on or before August 1 as part of the association's annual certification of the financial requirements and minimum municipal obligation.

If you have questions regarding maximum benefit calculations, please contact Rose Hennessy Allen at (651) 296-5985 or at Rose.Hennessy-Allen@state.mn.us.

4. Avoiding Pitfalls: Records Retention

Government records must be preserved according to state law. In Minnesota, local governments may destroy government records only pursuant to:

- An approved "Application for Authority to Dispose of Records";
- An adopted and approved records retention schedule; or
- An adopted general records retention schedule that has been pre-approved by the State Records Disposition Panel.

If the governmental entity has adopted the pre-approved general records retention schedule and that schedule is subsequently updated by the State Records Disposition Panel, the governmental entity does not have to adopt the new version of the general schedule. Instead, the State Records Disposition Panel will assume the governmental entity will use the most recent version of the general schedule.

Links to various records retention schedules for Minnesota governmental entities, including counties, cities, townships, and school districts, are found on the Minnesota Historical Society's website at:

<http://www.mnhs.org/preserve/records/retentionsched.html>.

In addition, the Minnesota Historical Society and State Archives website offers guidelines, information leaflets and forms to assist governmental entities in managing their paper and electronic records. For example, the site provides information leaflets for records of watershed districts, soil and water conservation districts, law enforcement, county auditors, public libraries, public health care facilities, heritage preservation commissions, towns, cities, and school districts. The information can be found at:

<http://www.mnhs.org/preserve/records/recser.html>.

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