



# OFFICE OF THE STATE AUDITOR

## *E-Update*

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State Auditor  
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1. New Statement of Position
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### **1. New Statement of Position**

A new TIF Statement of Position is now available on the Office of the State Auditor website. Redistribution of Tax Increment, No. 2007-3003, discusses when and how TIF revenues returned to the county are to be redistributed. It can be found at

[http://www.auditor.state.mn.us/other/Statements/tifredistribution\\_0706\\_statement.pdf](http://www.auditor.state.mn.us/other/Statements/tifredistribution_0706_statement.pdf).

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### **2. Pension Update – 2007 Schedule Now Available**

The online Excel 2007 Schedule (SC-07) is now available for completion. To access the online SC-07, visit the Office of the State Auditor website at [www.auditor.state.mn.us](http://www.auditor.state.mn.us). Click on the link to Forms on the left side of the home page. Next, click on Pension, and then Pension Reporting Forms. Finally, click on the link to Current Online Reporting Forms. You will be asked to enter your username and password to download the SC-07. The login information was distributed to the primary contact person of each relief association at the beginning of March. If you are unable to locate your username and password, please email Gail Richie at [Gail.Richie@state.mn.us](mailto:Gail.Richie@state.mn.us) to obtain the information.

Relief associations that submitted their 2006 Schedule prior to June 15, 2007, will find that most of the data on the SC-07 has been pre-populated.

Please carefully review the pre-populated data and make any updates or corrections that may be necessary. Instructions for completing the form can be found on the first tab when the form is opened, and helpful reminders and error messages are provided within the form itself.

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### **3. Avoiding Pitfalls – Fire Department Checking Accounts**

City audits sometimes reveal that fire department funds are being handled in a manner that is different from other city departments. Specifically, audits sometimes reveal a separate fire department checking account under the control of someone within the department. All funds of a city fire department should be brought under the control of the city clerk/treasurer, and treated in the same manner as any other city department.

In contrast to a city fire department, a fire relief association is an entity separate from the city. As a result, a relief association can have its own checking account.

To learn more about fire department and relief association funds, see our Statement of Position 2007-2001, found on our website at:  
[http://www.osa.state.mn.us/other/Statements/cityfiredeptacctsfirereliefassnacs\\_0703\\_statement.pdf](http://www.osa.state.mn.us/other/Statements/cityfiredeptacctsfirereliefassnacs_0703_statement.pdf).

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### **4. GID Update – CTAS News and Notes Summer Edition**

The summer edition of the GID Division's *CTAS News and Notes* newsletter, which contains information and tips about the Small City and Town Accounting System, is now available on the Office of the State Auditor website at  
[http://www.auditor.state.mn.us/other/ctas/newsletters/ctasnewsletter\\_0702.pdf](http://www.auditor.state.mn.us/other/ctas/newsletters/ctasnewsletter_0702.pdf).

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