



OFFICE OF THE STATE AUDITOR

E-Update

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State Auditor
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1. Pension Update: Reporting Deadline

The 2007 reporting year forms are due by March 31, 2008 for volunteer fire relief associations with assets and liabilities of less than \$200,000. The online Excel reporting forms can be accessed through the State Auditor's Form Entry System at <https://www.auditor.state.mn.us/safes/login.aspx>. If you have questions regarding your reporting requirements or need to obtain the username and password to access your online forms, please contact Gail Richie with the Pension Division at (651) 282-6110 or Gail.Richie@state.mn.us. Paper copies of the forms are available upon request.

2. GID Reminder: Reporting Deadline

The financial reporting form and financial statements for cities reporting on a cash basis are due by Monday, March 31st. The required form can be accessed through the State Auditor's Form Entry System (SAFE) at <https://www.auditor.state.mn.us/safes/login.aspx>. Click on this link and then enter your username and password to access the spreadsheet. The spreadsheet is a Microsoft Excel spreadsheet. You will need to have Microsoft Excel installed on your computer to use the spreadsheet. The username and password sent with the request for lobbying costs is valid for accessing the reporting form.

If you have any questions concerning the completion of the form, please contact GID Supervisor Dave Kazeck at (651) 297-3682 or Dave.Kazeck@state.mn.us.

If you have questions about your username and/or password, please contact Jessica Schwartz at (651) 282-6115 or Jessica.Schwartz@state.mn.us.

3. TIF Update: Special Edition Newsletter

The March Special Edition TIF Newsletter is now available on our website at http://www.auditor.state.mn.us/other/tifdocs/tifNewsletter_0803se.pdf.

The newsletter features highlights of the technical amendments to the Tax Increment Financing Act, enacted as part of the Omnibus Technical Corrections Tax Bill of 2008. Most of these legislative amendments are effective June 30, 2008. Highlights include changes in the blight test, the receipt of first TIF payments, certification time limits for county auditors, and the deletion of the qualified housing district definition.

4. Avoiding Pitfalls: Fuel Purchases

With the rising cost of fuel, this is a good time to check that internal controls for fuel purchases for publicly-owned vehicles are in place. Some governmental entities use the following controls for each fuel purchase:

- Identify the person making the fuel purchase, the type and amount of fuel purchased, the vehicle being fueled and its odometer reading at the time of fueling, and the date, time and location of the purchase.
- Require original, detailed receipts for all fuel purchases.
- Review all fuel purchases at least monthly, including a calculation of fuel consumption for each vehicle.

Active monitoring of fuel purchases is important. Calculating the fuel consumption for each vehicle may disclose the need for repair or replacement of a vehicle. A monthly review of fuel purchases may also reveal items that need additional follow-up, such as the purchase of unleaded fuel for a diesel vehicle, the purchase of amounts exceeding a vehicle's fuel tank capacity, or fuel purchases during non-working hours. The follow-up may disclose that the public entity's fuel procurement card was used to fuel private vehicles.
