



OFFICE OF THE STATE AUDITOR

E-Update

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**State Auditor
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1. Deadline: Forfeiture Reporting Forms Due
 2. Pension Update: 2008 Reporting Year Forms Available
 3. Avoiding Pitfalls: Cashing Checks
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1. Deadline: Forfeiture Reporting Forms Due

February 20th is the deadline for law enforcement agencies to report the disposition of property seized subject to forfeiture in January. February 20th is also the deadline for law enforcement agencies who have not previously reported their 2008 forfeitures to submit forms reporting the disposition of property seized subject to forfeiture in 2008. If an agency had no forfeitures in 2008, a No Forfeitures Form should be completed. DWI forfeitures do not need to be included in the reports. The forms can be found at:

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

2. Pension Update: 2008 Reporting Year Forms Available

The 2008 Pension Reporting Forms are now available for download.

Deadlines for returning the completed forms vary depending on the size of a volunteer fire relief association's assets and liabilities. For an association with less than \$200,000 in assets and liabilities, the forms are due by March 31, 2009; for associations that exceed that statutory threshold, the deadline is June 30, 2009. Once a relief association exceeds the \$200,000 audit threshold it must have an audit prepared, even if the assets and liabilities subsequently have dropped below the threshold.

Notices were provided by e-mail and U.S. Mail to each relief association with detailed instructions for accessing the online forms. In addition, new login usernames and passwords were provided via e-mail to relief association officers in January.

If you are unable to locate your login information or have questions regarding the online reporting forms, please contact Gail Richie at (651) 282-6110 or Gail.Richie@state.mn.us.

3. Avoiding Pitfalls: Cashing Checks

Thefts and embezzlements can occur when employees responsible for receiving checks on behalf of a public entity bring a check made out to the entity to the local bank and cash it, taking the money.

To reduce this risk, the back side of all checks received by a public entity should be stamped “For Deposit Only” as soon as they are received. In addition, a public entity should instruct their financial institution in writing not to cash checks made payable to the public entity.

Finally, money needed to replenish petty cash or to increase change funds should be paid out of a public entity’s general fund, rather than by cashing checks the entity received for other purposes.

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