



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

*The official online news
publication of the Office
of the State Auditor*

September 18, 2009

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1. Update: First Certification for 2009 Fire State Aid

The Office of the State Auditor is pleased to announce that 547 volunteer fire relief associations and other pension plans met all reporting requirements to be certified as eligible for receipt of their 2009 fire state aid for the first round of aid disbursements.

State aid will be disbursed on or about October 1 for relief associations that met the reporting requirements. Listings of the fire and police state aid amounts will be posted on our website once they are available.

2. Revised: Statement of Position

The Statement of Position entitled Employee Timekeeping Procedures has been revised to emphasize the need for accurate time reporting. Employees should report both the hours actually worked and the dates on which they worked. To view the complete statement, go to:

http://www.auditor.state.mn.us/other/Statements/employeetimekeepingproc_0808_statement.pdf.

3. Deadline: Forfeiture Reporting Forms

September 20th is the deadline for law enforcement agencies to file the August report of disposition of property seized subject to forfeiture. 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>.

4. Avoiding Pitfalls: Documentation For Claims - Original Itemized Receipts/Invoices

Original itemized receipts and invoices should be retained by public entities to support claims paid.

Itemized receipts are needed to determine the date, time and items purchased. For example, a signature receipt from a credit card purchase would not provide adequate detail such as the time of the purchase, or whether unauthorized purchases (such as alcoholic beverages or meals for additional individuals) were made.

Original receipts/invoices are needed because photocopies may not reveal changes made to the original receipt/invoice. Some instances of fraud that the Office of the State Auditor has seen include a photocopy of a credit card statement that did not show that an unauthorized item (e.g. "cash withdrawal - casino") had been replaced with a legitimate vendor's name. Similarly, we have seen receipts that were cut, taped and photocopied to hide unauthorized purchases. Other manipulations have included the alteration of the date, time or vendor on the receipt.

The statute requiring the itemization of claims is [Minn. Stat. § 471.38](#).

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