



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: County Financial Reporting Form

November 1st is the deadline for counties to submit their financial reporting forms. The form can be found at:

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

2. Website: Comparison Tools

The Office of the State Auditor website contains a valuable tool called comparison tools. It provides detailed financial information for a particular city, county or town. It also allows one to compare the finances of two cities, two counties, or two towns for a particular year. Click on "Reports & Data" on the home page, and scroll down to "Comparison Tools". You can also access this feature by clicking on the following link:

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

3. Reminder: Deposit of Fire State Aid

A municipal treasurer is required under state law to transmit the fire state aid to the treasurer of the affiliated fire relief association within 30 days after receipt, if there is a

relief association organized and the association has filed a financial report with the municipality.

The Reporting Form that must annually be signed by the municipal clerk and submitted to the Office of the State Auditor may be used as the financial report referred to in this statutory provision.

The relief association treasurer should ensure that the fire state aid is promptly deposited into the association's Special Fund.

4. Avoiding Pitfalls: Change in Bonded Officers

When the term of a bonded officer of a local unit of government expires or the officer dies, resigns or is removed from office, the local unit of government must conduct a "thorough examination" of the officer's accounts. The examination may be performed by the local unit of government or by an independent accounting firm.

Any shortages or irregularities found during the examination must be reported in writing to the officer and to the bond sureties. The relevant statute is [Minn. Stat. § 574.23](#). If the examination discloses evidence of theft, embezzlement, or the unlawful use of public funds or property, the Office of the State Auditor should be notified. Information about the Office of the State Auditor reporting requirement can be found at:

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

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755
Web: www.auditor.state.mn.us.