



State Auditor  
Rebecca Otto

# OFFICE OF THE STATE AUDITOR

## *E-Update*

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

March 5, 2010

1. Released: Municipal Liquor Store Report
2. Update: Third Certification for 2009 State Fire Aid
3. Released: TIF Newsletter
4. Reminder: Volunteer Fire Relief Association Survey
5. Avoiding Pitfalls: An Environment Where No "Borrowing" of Funds is Allowed

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### **1. Released: Municipal Liquor Store Report**

The Office of the State Auditor this week released the 2008 Analysis of Municipal Liquor Store Operations. The report provides comparative data on municipal liquor operations, which are owned and operated by Minnesota cities. To view the complete report, which includes an Executive Summary, tables, and graphs, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100304.000>.

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### **2. Update: Third Certification for 2009 State Fire Aid**

The Office of the State Auditor is pleased to announce that 73 volunteer fire relief associations were certified as eligible for receipt of their 2009 state fire aid for the third round of state aid disbursements. State aid will be disbursed on or about March 15 for eligible relief associations.

All but two volunteer fire relief associations have now been certified for their 2009 state aid. The final certification deadline for 2009 aid is June 1, 2010. A listing of the state fire aid amounts is available on our website at:

<http://www.auditor.state.mn.us/default.aspx?page=20090924.000>.

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### **3. Released: TIF Newsletter**

The March **TIF Newsletter** has been released. The newsletter contains information on authorizing external users to access TIF reporting forms and tips for providing updates and corrections to your TIF reports. To view the newsletter, go to:

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

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### **4. Reminder: Volunteer Fire Relief Association Survey**

The Office of the State Auditor is planning a number of online training sessions (webinars) on relief association pension topics. The Pension Division is currently conducting a survey to gather input on topics that would be of the most interest and benefit to volunteer fire relief association trustees. The training survey can be found at:

<http://www.surveymk.com/s/QCGVJTG>.

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### **5. Avoiding Pitfalls: An Environment Where No "Borrowing" of Funds is Allowed**

A control environment is essential for safeguarding public funds. For example, an environment should be created that prohibits the use of public funds for any personal reason – even in an emergency. It is not acceptable for an employee to “borrow” funds temporarily from petty cash or from cash receipts. It is not acceptable to use the public entity’s charge card for personal purchases, even if you promptly pay the entity for the purchases. No “I.O.U.s” from employees should be allowed – ever.

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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](http://www.auditor.state.mn.us).