



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*

March 12, 2010

1. Released: Financial and Investment Report on Volunteer Fire Relief Associations
2. Released: Summary Report on Special Investigations Resulting in Criminal Charges
3. Due: County TIF Information Form
4. Deadline: Forfeiture Reporting Form
5. Avoiding Pitfalls: Cashing Personal or Third-Party Checks

1. Released: Financial and Investment Report on Volunteer Fire Relief Associations

The State Auditor has released the Financial and Investment Report on Volunteer Fire Relief Associations for the year ended December 31, 2008. The report summarizes and evaluates the finances, basic benefit structure, and investment performance of Minnesota's volunteer fire relief associations. The report also includes investment information on three salaried police relief associations and one salaried fire relief association. To view the complete report, which includes an Executive Summary, tables and graphs, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100308.000>.

2. Released: Summary Report on Special Investigations Resulting in Criminal Charges

The State Auditor this week released the Summary Report on Special Investigations Resulting in Criminal Charges for calendar years 2007 - 2009. The report reviews the number of 609 reports received for calendar years 2007 - 2009, and summarizes investigations of 609 reports conducted by the Office of the State Auditor that resulted in criminal charges during this time period. To view the complete report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100311.000>.

3. Due: County TIF Information Form

The 2009 Request for County TIF District Information Form is due from county auditors today, March 12. The form is available for download at:

<http://www.auditor.state.mn.us/default.aspx?page=20090112.001>.

The form may be submitted by e-mail to TIF@auditor.state.mn.us or by U.S. mail to TIF Division, 525 Park Street, Suite 500, St. Paul, MN 55103.

4. Deadline: Forfeiture Reporting Form

March 20th is the deadline for law enforcement agencies to report the disposition of property seized subject to forfeiture for the month of February. 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>.

5. Avoiding Pitfalls: Cashing Personal or Third-Party Checks

Some government entities will cash personal or third-party checks from employees or the public. We recommend that government entities prohibit this practice. Government entities should not function as banks for their employees or for third parties. Cashing personal or third-party checks increases the entity's risk of loss due to insufficient funds.

In addition, it increases an entity's exposure to fraud. All funds collected by the entity should be deposited exactly as collected. The composition of the funds to be deposited, in terms of the amount of cash and checks, should reflect the actual receipts. Reviewing the deposit's composition is one way to prevent and detect thefts involving "lapping" -- an employee taking cash before it's deposited and replacing it with a check that should be in a different deposit. By allowing an employee to cash a personal or third-party check with funds that should be deposited defeats that safeguard.

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