



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

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

May 21, 2010

1. Available: County Financial Reporting Form
2. Update: Fire Relief Association Working Group Bill
3. Avoiding Pitfalls: Report of Evidence of Wrongdoing

---

### **1. Available: County Financial Reporting Form**

The County Financial Reporting Form for the year ending December 31, 2009 is now available. The deadline to return the completed form is November 1. To access the form, go to:

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

---

### **2. Update: Fire Relief Association Working Group Bill**

The Omnibus Retirement Bill, which includes the Volunteer Fire Relief Association Working Group legislation, was signed into law by Governor Pawlenty on Saturday, May 15. The Office of the State Auditor will be providing a legislative update within the next few weeks that will include an in-depth explanation of the law changes affecting volunteer fire relief associations. A copy of the bill can be found at <https://www.revisor.mn.gov/laws/?id=359&doctype=chapter&year=2010&type=0>. The Working Group provisions are located in Article 13.

---

### **3. Avoiding Pitfalls: Report of Evidence of Wrongdoing**

Local government employees and officials must notify the Office of the State Auditor whenever evidence of theft, embezzlement, or any unlawful use of public funds or property is discovered. Under [Minn. Stat. § 609.456](#), a detailed description of the alleged incident(s) must be made "promptly" and in writing. "Prompt" reporting means that the Office of the State Auditor should be contacted when the evidence is first discovered.

The report may include information that is classified as not public data. The reporting form can be found at:

[http://www.auditor.state.mn.us/other/reportconcern\\_govtofficial\\_form.pdf](http://www.auditor.state.mn.us/other/reportconcern_govtofficial_form.pdf).

The required reports should be sent to: Office of the State Auditor, Legal/Special Investigations Division, 525 Park Street, Suite 500, St. Paul, Minnesota 55103.

Information that could reasonably be used to determine the identity of the individual providing the required notice is classified as private. If you have questions about whether a report should be made, please contact Nancy Bode at 651-297-5853 or [Nancy.Bode@state.mn.us](mailto:Nancy.Bode@state.mn.us).

Additional information about this reporting obligation can be viewed at:

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

-----  
If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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).