



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadlines: TIF & Pension Reporting Forms

TIF Reporting Form

June 11 is the deadline for counties to submit the 2009-2010 TIF Enforcement Deduction Reporting form. This form requests the amounts deducted for TIF enforcement made by the county from May 2009 through April 2010. The form can be found at:

http://www.auditor.state.mn.us/forms/tif/tifforms/tif_enforcement_deduction_report_20092010.xls.

Submit the form by e-mail to TIF@auditor.state.mn.us or by fax to (651) 297-3689. If you have any questions, please call Jenna Braband at (651) 296-7001.

Pension Reporting Form

The 2009 reporting year form for volunteer fire relief associations with assets or liabilities of at least \$200,000 is due by June 30, 2010. Reporting forms for relief associations with assets and liabilities less than \$200,000 were due by March 31.

Relief associations with the June 30 reporting deadline are required to submit audited financial statements together with the reporting forms. Please be advised that once a relief association's assets or liabilities exceed \$200,000, the relief association maintains the June 30 reporting deadline and audit requirement even if the association's assets and liabilities subsequently drop below that threshold.

The online Excel reporting form can be accessed through the State Auditor's Form Entry System at:

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

Reporting form information and helpful hints for completing the forms are available at:

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_infoandhelpfulhints.pdf.

2. Revised: Statement of Position

The Statement of Position Volunteer Fire Relief Association Allocations and Deductions: Defined Contribution Plans has been revised to reflect the change in law enacted by the 2010 legislature. Now, if the bylaws permit, a relief association may credit investment returns to the accounts of inactive members. To view the complete Statement, go to:

http://www.auditor.state.mn.us/other/Statements/firereliefallocationsanddeductionsdefcon tribplans_0908_statement.pdf.

3. Released: CTAS Newsletter

The Summer CTAS Newsletter has been released. The Newsletter contains information on upcoming CTAS training sessions, helpful hints, and much more. To view the complete Newsletter, go to:

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

4. Avoiding Pitfalls: Internal Control Environment

To help safeguard public funds, public entities need to develop a favorable control environment. Internal control policies and procedures should be provided to all employees.

Equally important, however, is the tone set by management. To create a positive control environment, management should:

- Communicate to all employees the importance of internal controls;
- Take appropriate action against those who are not complying with approved internal control policies and procedures;
- Encourage employees to report exceptions not addressed by the policies; and
- Make employees feel comfortable when reporting potential wrongdoing or violations of policies and procedures.

For more information on internal controls see our Statement of Position The Importance of Internal Controls at:

http://www.osa.state.mn.us/other/Statements/importanceic_0703_statement.pdf.

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