



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: Fire Relief Schedule Certification
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1. Deadline: Fire Relief Schedule Certification

The 2010 Schedule Form for lump-sum volunteer fire relief associations must be certified to the governing body of the affiliated municipality on or before August 1, 2010. Relief associations that are affiliated with an independent nonprofit firefighting corporation should certify the form to the independent board. The 2010 Schedule Form determines the relief association's projected assets and liabilities for 2010, and the minimum required contribution for 2011. The form is available for download from the Office of the State Auditor's website at <https://www.auditor.state.mn.us/safes/>.

For more information about required contributions, go to:

http://www.auditor.state.mn.us/other/Statements/requiredmunicipalcontributions_0901.pdf.

Once the Schedule Form has been certified, relief associations are encouraged to submit their certified Form to the Office of the State Auditor so that a preliminary review of the data can be conducted later this year.

2. Revised: Statement of Position

The Statement of Position entitled Required Municipal Contributions to Volunteer Firefighters' Pension Plans has been updated and revised. The revised Statement clarifies both the date upon which the minimum obligation of the municipality is to be determined

and the date upon which the most recent actuarial determination is to be made. To view the complete Statement, go to:

http://www.auditor.state.mn.us/other/Statements/requiredmunicipalcontributions_0901.pdf.

3. Deadline: Forfeiture Reporting Form

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

4. Avoiding Pitfalls: Fuel Purchases

Government entities should check that internal controls for fuel purchases for publicly-owned vehicles are in place. Some governmental entities use the following controls for each fuel purchase:

- Identify the person making the fuel purchase, the type and amount of fuel purchased, the vehicle being fueled and its odometer reading at the time of fueling, and the date, time, and location of the purchase.
- Require original, detailed receipts for all fuel purchases.
- Review all fuel purchases at least monthly, including a calculation of fuel consumption for each vehicle.

Active monitoring of fuel purchases is important. Calculating the fuel consumption for each vehicle may disclose the need for repair or replacement of a vehicle. A monthly review of fuel purchases may also reveal items that need additional follow-up, such as the purchase of unleaded fuel for a diesel vehicle, the purchase of amounts exceeding a vehicle's fuel tank capacity, or fuel purchases during non-working hours. The follow-up may disclose that the public entity's fuel procurement card was used to fuel private vehicles.

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