



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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**November 5, 2010**

1. Update: Second Certification for 2010 Fire State Aid
2. Meeting: Council on Local Results and Innovation
3. Website: Statements of Position
4. Avoiding Pitfalls: Hearings on Municipal Liquor Store Losses

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### **1. Update: Second Certification for 2010 Fire State Aid**

The Office of the State Auditor is pleased to announce that 96 volunteer fire relief associations met all reporting requirements to be certified as eligible for receipt of their 2010 fire state aid for the second round of aid disbursements. State aid will be disbursed on or about November 15 for the certified relief associations.

In total, 698 volunteer fire relief associations and other local public pension plans have been certified as eligible for their 2010 state aid. Only 70 volunteer fire relief associations have yet to meet their reporting requirements to be certified. The next certification deadline for 2010 state aid eligibility is March 1, 2011.

A list of the 2010 fire state aid amounts is available on the Office of the State Auditor's website at:

<http://www.auditor.state.mn.us/forms/pen/pensionFireAid10.pdf>.

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### **2. Meeting: Council on Local Results and Innovation**

The next meeting of the Council on Local Results and Innovation will be held on Wednesday, November 17 at 1:00 p.m. in the League of Minnesota Cities building, 145 University Avenue West, St. Paul. Council meetings are open to the public. For more information on the Council and to access meeting materials, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100916.000>.

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### **3. Website: Statements of Position**

The Office of the State Auditor's website has a page dedicated to Statements of Position (SOPs). SOPs are an educational resource for local governments, auditors and the public. Statements address topics that have arisen or may arise as a result of the State Auditor's oversight of local government. SOPs are developed after careful review of current state law, including Minnesota Statutes, relevant Minnesota case law and Minnesota Attorney General Opinions.

The SOPs are sorted by general topic area alphabetically and are also cross-referenced. To access this feature, click on the "For Local Officials" tab on the home page and scroll down to "Statements of Position". You can also find them by clicking on the following link:

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

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### **4. Avoiding Pitfalls: Hearings on Municipal Liquor Store Losses**

Cities operating municipal liquor stores must hold a public hearing on or after November 17 regarding the future of the liquor store if the operation of the liquor store has experienced losses, before transfers, in at least two of the past three consecutive years.

The governing statute is [Minn. Stat. § 340A.602](#). The public hearing must be held not more than 45 days prior to the end of the fiscal year following the three-year period. For example, a city with liquor store operations that experienced two years of losses during the three-year period ending December 31, 2009 must hold a public hearing on or after November 17, 2010.

For more information on the hearing requirement, click on the following link:

[http://www.auditor.state.mn.us/other/Statements/municipal\\_liquor\\_store\\_hearings\\_0905\\_statement.pdf](http://www.auditor.state.mn.us/other/Statements/municipal_liquor_store_hearings_0905_statement.pdf).

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