



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Important: OSA E-mail Address Change

The Office of the State Auditor's email addresses are changing due to a change in the state email hub system. Please make sure that any email addresses you have for OSA staff are in the following format: @osa.state.mn.us. If you use the version @state.mn.us, there is a good chance we will not receive your email. By September, the @state.mn.us will no longer be delivered to the OSA. Please make sure you correct your address books, and delete any of the @state.mn.us addresses. Thank you!

2. Reminder: Pension Maximum Benefit Calculations

Volunteer fire relief associations that offer or pay lump sum, monthly, or monthly/lump sum combination service pensions must annually calculate the average amount of available financing per active covered firefighter. The Office of the State Auditor provides a form, called the Maximum Benefit Worksheet, for performing this calculation. The calculation determines the maximum lump sum and monthly benefit levels that the relief association is authorized under state law to establish for the year. Relief associations are to perform the maximum benefit calculation on or before August 1, as part of the association's annual certification of the financial requirements and minimum municipal obligation.

Maximum Benefit Worksheet forms are available on the Office of the State Auditor's website at <https://www.auditor.state.mn.us/safes/>. A Statement of Position on maximum benefit levels can be viewed at <http://www.auditor.state.mn.us/default.aspx?page=20110531.003>. There is also a 6-minute long recorded online training on completing the form at <http://www.auditor.state.mn.us/default.aspx?page=trainingopportunities#PensionDivision>.

3. Deadline: TIF Annual Reporting Form

The 2010 Annual Reporting Form is due on August 1, 2011. For more information on the Tax Increment Financing Annual Reporting Form, go to:

http://www.auditor.state.mn.us/forms/tif/TIFAnnualReportingForm_Instructions.pdf.

4. Released: 2010 Lobbying Report

The Office of the State Auditor has released the 2010 Local Government Lobbying Services Report. It is a comprehensive report on the expenditures by local governments and their associations for lobbyists and lobbying services during calendar year 2010.

To view the complete report, which includes an executive summary, tables and graphs, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110713.000>.

5. Avoiding Pitfalls: Cash Register Theft Schemes

For entities using cash registers, voids and returns can be used to cover up cash register theft schemes. To reduce the risk of becoming a target of such a scheme, remember to segregate duties: the person ringing up the sale should not be able to approve voids or returns.

One very simple control is the use of void and return forms at each register. The forms would identify the amount of the void or return, the employee working the cash register, and the customer involved in any return. The forms would require a manager's approval of the void or return. If the manager is the person initiating the void or handling the return, a second person's approval would be required. Once the void or return is approved, the form would be placed in the cash register drawer and maintained with the cash register tapes. Some cash register systems can be programmed to require a manager's key or code for the approval of a void or return. Whatever type of cash register system is used, implement procedures to detect and deter cash register theft schemes using voids and returns.

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