



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

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

February 24, 2012

1. Released: Best Practices Review on Collaboration
2. Meeting: Collaborative Governance Council
3. New: Statement of Position on Fire Relief Association Benefit Changes
4. Reminder: Conditions on Consultants to Fire Relief Associations
5. Avoiding Pitfalls: Fuel Purchases

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### **1. Released: Best Practices Review on Collaboration**

State Auditor Rebecca Otto this week released the Best Practices Review: Initiating, Building, and Maintaining Governmental Relationships. This Review is the first in a three-part series on collaboration in government. The Review focuses on how to encourage successful working relationships between local governments and community partners. To view the complete Review, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20120224.001>.

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### **2. Meeting: Collaborative Governance Council**

The next meeting of the Collaborative Governance Council will be held on Wednesday, February 29 at 1:00 p.m. in the Office of the State Auditor, 525 Park Street, 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=20100702.000>.

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### **3. New: Statement of Position on Fire Relief Association Benefit Changes**

A new Statement of Position for volunteer fire relief associations entitled "Considerations When Making Benefit Changes" has been released. The Statement identifies the five main steps for fire relief associations to take when considering benefit level changes. The complete Statement can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20120224.000>.

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#### **4. Reminder: Conditions on Consultants to Fire Relief Associations**

State law places conditions on consultants who provide legal or financial advice to volunteer fire relief associations. If a relief association hires or contracts with a consultant, the association must obtain and the consultant must provide a copy of the consultant's certificate of insurance. Consultants subject to this requirement are defined under Minn. Stat. § 424A.04, subd. 3, which can be viewed at:

<https://www.revisor.mn.gov/statutes/?id=424A.04>.

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#### **5. 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 public funds were used to fuel private vehicles.

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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).