



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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1. Released: Performance Measurement Program Report
2. Pension: General Records Retention Schedule for Fire Relief Associations
3. Avoiding Pitfalls: Municipal Liquor Store Internal Controls

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### **1. Released: Performance Measurement Program Report**

The Office of the State Auditor has released the 2013 Performance Measurement Program Report. The report includes the results of performance measures of cities and counties which participated in the performance measurement system developed by the Council on Local Results and Innovation.

The electronic report contains live links to the information reported by each of the 47 cities and 22 counties that participated and were certified in the program for 2013. To view the complete report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20130731.000>.

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### **2. Pension: General Records Retention Schedule for Fire Relief Associations**

Volunteer fire relief associations are governmental entities that receive and manage public money. Therefore, they must follow state guidelines that govern the retention of records. A General Records Retention Schedule for volunteer fire relief associations is available on the Minnesota Historical Society's website. The Schedule, instructions on its use, and a form for notifying the Historical Society once the Schedule has been adopted by a relief association can be downloaded at:

[http://www.mnhs.org/preserve/records/docs\\_pdfs/Complete\\_MFRASchedule2012.pdf](http://www.mnhs.org/preserve/records/docs_pdfs/Complete_MFRASchedule2012.pdf).

For more information on the retention of records for volunteer fire relief associations, please see the OSA's Statement of Position on this topic at:

<http://www.auditor.state.mn.us/default.aspx?page=20120928.000>.

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### **3. Avoiding Pitfalls: Municipal Liquor Store Internal Controls**

Municipal liquor stores are cash businesses that present financial risks. As a result, cities should actively monitor their municipal liquor store operations.

The Office of the State Auditor has published a Statement of Position entitled Internal Controls for Municipal Liquor Stores. The Statement contains several internal control suggestions to assist cities that have municipal liquor stores. To view the complete Statement, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.014>.

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