



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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May 23, 2014

1. Released: Forms 51 and 52
2. Deadline: TIF Enforcement Deduction Report
3. Pensions: Establishing Benefit Levels
4. Avoiding Pitfalls: Municipal Liquor Store Internal Controls

1. Released: Forms 51 and 52

Forms 51 (School Taxes Receivable for the year ending June 30, 2014), and 52 (School Tax Settlement Report for 2014) are now available. The Forms and instructions can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20050623.002>.

2. Deadline: TIF Enforcement Deduction Report

The deadline for counties to report the deduction for TIF enforcement made for the period from May 1, 2013 to April 30, 2014 is Friday, June 6. The reporting form can be accessed at:

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

3. Pensions: Establishing Benefit Levels

The Office of the State Auditor (OSA) receives questions from municipal officials who are considering whether to ratify a relief association's benefit level increase. The OSA has heard that some believe that a benefit increase is required in order to receive fire state aid. Benefit level increases are discretionary and are not required in order to receive fire state aid.

Two documents that provide helpful information regarding relief association benefit levels and benefit level changes are available on the OSA website. The first, a Statement of Position entitled "Considerations When Making Benefit Changes," can be viewed at:

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

The other document, a Statement of Position entitled “Required Municipal Contributions to Fire Relief Associations,” can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.009>.

4. Avoiding Pitfalls: Municipal Liquor Store Internal Controls

Municipal liquor stores are cash businesses which present financial risks that other city functions may not. As a result, cities need to actively monitor liquor store operations. We offer several practical liquor store internal control suggestions in our Statement of Position entitled "Internal Controls for Municipal Liquor Stores", which can be found at:

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

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