



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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

June 13, 2014

1. Deadline: Forfeiture Reporting
2. Pension: Municipal Trustees on a Relief Association's Board
3. Released: TIF Newsletter
4. Avoiding Pitfalls: Monitoring Internal Controls

1. Deadline: Forfeiture Reporting

June 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of May. To report final disposition of forfeitures, please go to:

<https://www.auditor.state.mn.us/safes/>.

2. Pension: Municipal Trustees on a Relief Association's Board

All volunteer fire relief associations are required to be governed by a board of trustees consisting of nine trustees. Six trustees are elected by and from the relief association's membership.

The remaining trustees are municipal trustees. Who can be a municipal trustee depends on the legal structure of the fire department with which the relief association is affiliated. For a relief association affiliated with a city fire department, the municipal trustees must be the fire chief, one elected municipal official, and one elected or appointed municipal official. For a relief association affiliated with a town fire department, the municipal trustees must be the fire chief and two trustees designated by the township board. For a relief association affiliated with a fire department operated as or by a joint powers entity, the municipal trustees must be the fire chief and two trustees designated by the joint powers board.

A municipal trustee has all the rights and duties of any other trustee except the right to be an officer of the relief association board of trustees.

For more information about relief association governance, see the Office of the State Auditor's Statement of Position on this topic, at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.004>.

3. Released: TIF Newsletter

The June **TIF Newsletter** has been released. The Newsletter contains information on TIF training sessions scheduled for this summer. The Newsletter also provides information for completing the TIF Annual Reporting Form and an update on legislative amendments to the TIF Act.

To view the complete Newsletter, go to:

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

4. Avoiding Pitfalls: Monitoring Internal Controls

Public entities need to monitor their internal controls on a regular basis to determine if the controls are still effective. Changes in an entity may reduce the effectiveness of internal controls. Those changes could stem from budget reductions, which could result in organizational restructuring or in a modification in the services provided by the entity. Changes could also stem from an updated information system.

The implementation of internal controls should also be monitored. An entity may adopt a control, but that control will not be effective if employees or management consistently ignore or circumvent the control.

Maintaining sound internal controls is an ongoing process, which is vital to protecting public assets.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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.