



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

*The official online news  
publication of the Office  
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June 27, 2014

1. Released: Report on Local Government Lobbying Costs
2. Released: Pension Newsletter
3. Avoiding Pitfalls: Tax Identification Numbers

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### **1. Released: Report on Local Government Lobbying Costs**

The Office of the State Auditor has released the 2013 Local Government Lobbying Services Report. The report shows the expenditures by local governments and their associations for lobbyists and lobbying services.

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

<http://www.auditor.state.mn.us/default.aspx?page=20140620.000>.

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### **2. Released: Pension Newsletter**

The June **Pension Newsletter** has been released. The Newsletter contains information about two new public pension accounting standards issued by the Governmental Accounting Standards Board (GASB) and how they may impact volunteer fire relief associations. The Newsletter also provides information about fundraising activities and a reporting reminder.

The complete Newsletter can be viewed at:

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

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### **3. Avoiding Pitfalls: Tax Identification Numbers**

We sometimes find organizations that use a public entity's tax identification number when the organization is not part of the public entity. For example, some entities have employee

“Sunshine” clubs where employees chip in money for flowers or cards for other employees. Similarly, employees in a particular department may donate their own funds for parties or banquets.

The public entity’s tax identification number should only be used for the public entity’s financial accounts. Financial accounts containing employee funds should not use the public entity’s tax identification number. Public entities should check with their financial institutions to be sure no one else is using the public entity’s tax identification number on an account.

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