



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

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October 14, 2016

1. Available: Registration for OSA Annual Training
2. Deadline: County Financial Reporting Form
3. Update: Volunteer Fire Relief Association Working Group
4. Avoiding Pitfalls: Hearings on Municipal Liquor Store Losses

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### **1. Available: Registration for OSA Annual Training**

Registration for the Office of the State Auditor Annual Training is now open. The training will be held on Wednesday, November 16, at the Crowne Plaza Aire MSP Airport - Mall of America in Bloomington. Topics covered will include legal compliance, procurement requirements, ethics, and governmental accounting and auditing.

For details and a link to the online registration, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=2016OSATraining>.

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### **2. Deadline: County Financial Reporting Form**

November 1st is the deadline for counties to submit their financial reporting form. The form can be found at:

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

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### **3. Update: Volunteer Fire Relief Association Working Group**

The Volunteer Fire Relief Association Working Group met on October 11. The Working Group members discussed best practices for relief associations when working with their affiliated municipalities to seek ratification of benefit level changes. Group members also discussed the need for additional training on relief association funding and finances and on the

maximum allowable benefit level calculation. Finally, the members reviewed a draft legislative change that would clarify the minimum audit procedures for relief associations.

The next meeting of the Working Group will be held on Thursday, October 20 from 11:00 a.m. to 1:00 p.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public. Agendas and materials are available on the OSA website at:

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

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#### **4. Avoiding Pitfalls: Hearings on Municipal Liquor Store Losses**

Cities operating municipal liquor stores must hold a public hearing not more than 45 days prior to the end of the fiscal year regarding the future of the liquor store if the operation of the liquor store has experienced losses, before transfers, in at least two of the past three consecutive years.

The governing statute is [Minn. Stat. § 340A.602](#). The public hearing must be held not more than 45 days prior to the end of the fiscal year following the three-year period. For example, a city with liquor store operations that experienced two years of losses during the three-year period ending December 31, 2015 must hold a public hearing on or after November 17, 2016.

For more information on the hearing requirement, see our Statement of Position on Municipal Liquor Store Hearings, which can be found on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.024>.

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