



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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March 23, 2018

1. Released: Financial and Investment Report of Volunteer Fire Relief Associations
 2. Released: County Summary Budget Report
 3. Deadline: Special District Reporting Form
 4. Avoiding Pitfalls: Fuel Purchases
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1. Released: Financial and Investment Report of Volunteer Fire Relief Associations

The State Auditor released the Financial and Investment Report of Volunteer Fire Relief Associations for the year ended December 31, 2016. The report summarizes and evaluates the finances, basic benefit structure, and investment performance of Minnesota's volunteer fire relief associations. Annual benefit levels, municipal contribution amounts, fire state aid amounts, and rates of return for each relief association are included in the report.

To view the complete report, which includes an Executive Summary, tables, and graphs, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20180320.001>.

2. Released: County Summary Budget Report

State Auditor Rebecca Otto has released the County Summary Budget Report. The report includes 2018 budget data together with 2017 revised budget data.

Budgets are simply plans for the coming year. The 2018 budgets were adopted by county boards in November and December of 2017; the 2017 budgets were adopted by the boards in November and December of 2016.

To view the complete report, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20180322.000>.

3. Deadline: Special District Reporting Form

The Special District Financial Reporting Form and Financial Statements are due March 31 for districts whose fiscal year ended September 30, 2017. The reporting form can be accessed at:

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

4. Avoiding Pitfalls: Fuel Purchases

Government entities should check that internal controls for fuel purchases for publicly-owned vehicles are in place. Some governmental entities use the following controls for each fuel purchase:

- Identify the person making the fuel purchase, the type and amount of fuel purchased, the vehicle being fueled and its odometer reading at the time of fueling, and the date, time, and location of the purchase.
- Require original, detailed receipts for all fuel purchases.
- Review all fuel purchases at least monthly, including a calculation of fuel consumption for each vehicle.

Active monitoring of fuel purchases is important. Calculating the fuel consumption for each vehicle may disclose the need for repair or replacement of a vehicle. A monthly review of fuel purchases may also reveal items that need additional follow-up, such as the purchase of unleaded fuel for a diesel vehicle, the purchase of amounts exceeding a vehicle's fuel tank capacity, or fuel purchases during non-working hours. The follow-up is important to ensure that public funds were used appropriately.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, send an e-mail with your contact information to Jim.Levi@osa.state.mn.us

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