1. Deadline: Financial Reporting Forms for Cash Cities and Towns

The deadline for the 2014 Local Government Financial Reporting Form for cities and towns reporting on a cash basis is Tuesday, March 31. The form can be accessed at:

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

2. Deadline: Special District Reporting Form

The Special District Financial Reporting Form and Financial Statements are due Tuesday, March 31 for districts whose fiscal year ended September 30, 2014. The reporting form can be accessed at:

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


A listing of the 2015 supplemental benefit reimbursement amounts, released by the Department of Revenue (DOR), is now available on the our website at:

The supplemental benefit reimbursements were disbursed on or about March 15, 2015, for volunteer fire relief associations that properly submitted reimbursement application forms to the DOR by February 15, 2015.

If your relief association paid supplemental benefits during the preceding year but did not submit a reimbursement application form to the DOR by the February 15 deadline, your association may still be eligible to receive reimbursement in March 2016 if a reimbursement application is properly submitted to the DOR. The form to file for reimbursement in March 2016 will be available on the DOR website in mid-November, and will be due to the DOR by February 15, 2016.

Information regarding supplemental benefit reimbursements is available on the DOR website at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx.

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4. Released: Pension Newsletter & TIF Newsletter

Pension Newsletter

The March Pension Newsletter has been released. The Newsletter provides an update on the Volunteer Fire Relief Association Working Group’s legislative proposals. The Newsletter also provides a reporting reminder, information about investment management fees, and links to several recently-released pension reports and documents. The complete Newsletter can be viewed at:


TIF Newsletter

The March TIF Newsletter is now available. The Newsletter clarifies the differences between the terms “excess increment” and “excess taxes” and also contains a SAFES authorization reminder. The Newsletter can be viewed at:


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5. 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, click here.

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