

State Auditor Rebecca Otto

## OFFICE OF THE STATE AUDITOR **E-Update**

## October 7, 2011

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

1. Reminder: Deposit of Fire State Aid

2. Deadline: Forfeiture Reporting Form

3. Avoiding Pitfalls: County Commissioner Compensation

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## 1. Reminder: Deposit of Fire State Aid

Fire state aid was disbursed this week for most volunteer fire relief associations in Minnesota. The municipal treasurer is required under State law to transmit fire state aid to the treasurer of the affiliated relief association within 30 days after receipt, if there is a relief association organized and the association has filed a financial report with the municipality.

The Reporting Form that must annually be signed by the municipal clerk and submitted to the Office of the State Auditor may be used as the financial report referred to in this statutory provision. The relief association treasurer should ensure that the fire state aid is promptly deposited into the association's Special Fund.

A listing of the 2011 fire state aid amounts is available on our website at:

http://www.auditor.state.mn.us/default.aspx?page=20110927.002.

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## 2. Deadline: Forfeiture Reporting Form

October 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of September. DWI forfeitures are now required to be included. To report final disposition of forfeitures, please go to:

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

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3. Avoiding Pitfalls: County Commissioner Compensation

Like most governing bodies, county boards set their own level of compensation. Unlike other governing bodies, increases in salary and per diem rates for county commissioners cannot take effect until January 1 of the following year. Therefore, any increase in compensation for 2012 must be adopted in a resolution by the county board before the end of 2011.

The resolution must state the new salary on an annual basis. Decreases in salary or per diem, however, may take effect at any time.

The relevant statute is Minn. Stat. § 375.055.

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