1. Deadline: Forfeiture Reporting

August 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of July. To report final disposition of forfeitures, please go to:

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

2. Released: Performance Measurement Report

The Office of the State Auditor has released the 2014 Performance Measurement Report. The report includes the results of performance measures of cities and counties which participated in the performance measurement system developed by the Council on Local Results and Innovation.

The electronic report contains live links to the information reported by each of the 30 cities and 19 counties that participated and were certified in the program for 2014. To view the complete report, go to:


3. Pension: Schedule Form Information

Lump-sum relief associations were required to complete the 2014 Schedule Form during July
of this year and to certify the Form to the affiliated municipality or independent nonprofit firefighting corporation by August 1. Some relief association trustees have inquired whether revisions can be made to the Form later this year to take into consideration investment gains or other revenue increases that occur after August 1.

Projected amounts on the Form are frozen as of the date of certification. Once certified, the Form cannot be revised to update revenue or expenditure amounts that deviated from the originally-certified projected amounts. Minnesota law does not authorize any process by which a relief association may modify its Schedule Form to change projection amounts once the actual year-end amounts are known. Deviations between forecasted and actual revenues and expenditures will be reflected on the 2015 Schedule Form that will be completed next year.

Additional information about the Schedule Form is provided in the July 2012 Pension Division Newsletter, which can be viewed at:


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4. Avoiding Pitfalls: Ticket Sales

When cash is involved, public entities need to take extra precautions to prevent fraud. One situation where cash is prevalent is when tickets are sold, for example, at a school event or for a public swimming pool. Ticket sales present an opportunity for “skimming,” the taking of cash before it is recorded on the entity’s books.

Using pre-numbered tickets is one method to guard against skimming. When the sale of tickets is reported, the person responsible for the ticket sales should turn in the corresponding amount of cash and the correct number of unsold tickets, and obtain a receipt for what they've turned in.

To properly document ticket sales, entities should develop a form that records the starting and ending numbers on the tickets sold at an event and the total amount of money collected. The number of tickets sold multiplied by the ticket price should equal the amount of money collected.

The form that records this information should be signed by the ticket seller(s) and maintained by the entity as supporting documentation. Someone other than the ticket seller(s) should confirm that the number on the first ticket used for the next event begins where the numbers on the tickets for the prior event ended. Following these precautions can reduce an entity's risk of an employee skimming from ticket sales.

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