



OFFICE OF THE STATE AUDITOR

E-Update

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State Auditor
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1. New Statements of Position
2. Pension Reminder – Fire Relief Board Governance

1. New Statements of Position

Two new Statements of Position are now available on our website:

Classification of Data during an Audit, No. 2007-1019, covers classification of data during examinations, financial audits, compliance audits, or investigations performed by the Office of the State Auditor, audits or investigations performed by a political subdivision's internal audit office, and audits or investigations performed for a political subdivision by CPA firms and other persons. The Statement identifies which data on individuals are public, private and which data not on individuals are confidential or public, nonpublic, or protected nonpublic. It further discusses how such data should be handled, and whether and when such data will become public. It can be found on our website at

http://www.auditor.state.mn.us/other/Statements/dataclassification_0705_statement.pdf .

Out-of-State Travel Policies, No. 2007-1020, discusses when out-of-state travel policies are required and identifies what must be included in the policies. This Statement of Position can be found on our website at

http://www.auditor.state.mn.us/other/Statements/travel_0705_statement.pdf .

2. Pension Reminder – Fire Relief Board Governance

Under state law, each volunteer fire relief association board of trustees is required to consist of nine trustees. Six of the trustees are elected from the membership of the relief association, and three trustees must be drawn from

the officials of the municipalities served by the affiliated fire department. The three ex officio municipal trustees are the fire chief and two other trustees that are designated annually by the governing body of the applicable municipalities. For relief associations with a fire department operated as a joint powers entity, the three ex officio trustees are designated annually by the joint powers board. The ex officio trustees have all the rights and duties accorded to any other trustee (including the right to vote), except the right to be an officer of the board. This means that the fire chief or other municipal trustee can not also serve as the relief association treasurer, secretary, or president. Because the board must consist of nine individuals, no trustee can fill more than one position on the board at the same time. If you have questions, please contact Pension Director Rose Hennessy Allen at (651) 296-5985 or Rose.Hennessy-Allen@state.mn.us .
