



OFFICE OF THE STATE AUDITOR

E-Update

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

State Auditor
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October 10, 2008

1. Pension Reminder: Deposit of State Aid
2. Revised: Statement of Position
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1. Pension Reminder: Deposit of State Aid

The municipal treasurer is required under state law to transmit the fire state aid to the treasurer of the affiliated fire 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. If the relief association has not filed a financial report with the municipality, the municipal treasurer shall delay transmission of the fire state aid to the relief association until the complete financial report is filed. 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 copy of the applicable state statute is available at:

https://www.revisor.leg.state.mn.us/bin/getpub.php?pubtype=STAT_CHAP_SEC&year=current§ion=69.031

2. Revised: Statement of Position

The Statement of Position on County Law Libraries has been revised to include a section on revenue sources for the law library. The section discusses the Law Library Fee, which is collected in law suits, during criminal proceedings, and for traffic offenses, and is to be used for the support of the county law library. To view the revised Statement, go to:

http://www.auditor.state.mn.us/other/statements/countyLawLibraries_0807_statement.pdf

3. Avoiding Pitfalls: Need for Cross-Training

In some small public entities, we find that only one person is primarily responsible for handling the entity's various financial matters. This concentration of duties in one person is not desirable from an accounting point of view. One measure to help counter this weakness involves "cross-training": training a second person in the specific job duties related to the entity's finances.

Cross-training has obvious benefits. It allows a second person to perform the job when the employee primarily responsible for that job is on leave or otherwise unavailable. Having a second person periodically perform the job duties also provides a method of detecting errors and/or irregularities created by the person who is primarily responsible for those duties. Finally, cross-training provides continuity during periods of employee transitions. Cross-training is a measure available to small public entities which brings advantages from both an accounting and a management point of view.

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