

# OFFICE OF THE STATE AUDITOR E-Update

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1. Revised: Statement of Position

2. Released: Volunteer Fire Relief Relevant Statutes Booklet

3. Update: Relief Association Working Group

4. Avoiding Pitfalls: Disregarding Policies is a Risk

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### 1. Revised: Statement of Position

The Statement of Position on Out-of-State Travel Policies has been revised. The 2009 Legislature removed the requirement that an entity's out-of-state travel policy be reviewed annually and clarified that the policy must be available for inspection. In addition, the Statement acknowledges the risk a public employee or elected official may take by disregarding an out-of-state travel policy. To view the complete statement, go to:

https://www.auditor.state.mn.us/other/Statements/travel\_0705\_statement.pdf.

### 2. Released: Volunteer Fire Relief Selected Relevant Statutes Booklet

An updated version of the Volunteer Firefighter Relief Associations Selected Relevant Statutes booklet is now available. The booklet contains many of the state laws applicable to relief associations, including law changes enacted during the 2009 Session. Relief association trustees are encouraged to download the booklet for reference when updating bylaws, making investment decisions, and calculating benefit payments. The booklet can be found at:

 $\underline{http://www.auditor.state.mn.us/other/educational materials/vfraStatutesBooklet\_081223.p\_\underline{df}.$ 

# 3. Update: Relief Association Working Group

The 2009-2010 Working Group held its fourth meeting on Tuesday, October 20. The Group discussed a proposal to change the order of payment for survivor benefits, which would allow survivor benefits to be paid to a designated beneficiary or to the deceased member's estate if no designation has been made. The Working Group will continue its discussion on this topic at the November 10 meeting. The Group also discussed a number of topics that were technical in nature, including updates to statutory references, corrections to codification errors, and clarifications to make the statutes easier to read.

Working Group agendas and meeting materials are available at:

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

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## 4. Avoiding Pitfalls: Disregarding Policies is a Risk

Local units of government have policies related to the expenditure of public funds. For example, many local units of government have policies governing items such as out-of-state travel, credit card usage, and purchases above a certain dollar amount.

Public employees and elected officials who disregard the policies run the risk that the expenditures will not be approved. When that happens, the public employee or elected official may be personally liable for the payment, or any goods that have been purchased may need to be returned, in addition to possible disciplinary action.

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