



State Auditor  
Rebecca Otto

# OFFICE OF THE STATE AUDITOR

## *E-Update*

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February 25, 2011

1. Deadline: Town Financial Reporting Forms
2. Deadline: County Outstanding Indebtedness Reporting Form
3. Reminder: Fire Relief Associations Bylaws and Approvals
4. Avoiding Pitfalls: Disaster Recovery Plan

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### **1. Deadline: Town Financial Reporting Forms**

The Financial Reporting Forms for towns reporting on a cash basis are due on Tuesday, March 1. The forms can be accessed at:

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

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### **2. Deadline: County Outstanding Indebtedness Reporting Form**

The County Outstanding Indebtedness Reporting Form is due March 1st. The forms can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20030101.047>.

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### **3. Reminder: Fire Relief Associations Bylaws and Approvals**

Volunteer fire relief associations are required by state law to submit a revised copy of their governing bylaws to the Office of the State Auditor upon the adoption or approval of any amendment. When submitting amended bylaws, copies of the relief association meeting minutes and the municipal meeting minutes or resolution reflecting approval of the bylaw changes should also be submitted. For relief associations that are affiliated with an independent nonprofit firefighting corporation, a copy of the independent board approval should be submitted in place of the municipal approval.

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#### **4. Avoiding Pitfalls: Disaster Recovery Plan**

The arrival of spring brings with it the potential for flooding in parts of our state. This reinforces the need for public entities to adopt a disaster recovery plan to ensure continued governmental operations if faced with a disaster or a major computer breakdown. For example, counties would need to continue with the preparation of payroll, the calculation of tax assessments and settlements, and the recording of receipts and disbursements.

We recommend that a disaster recovery plan include, but not be limited to, the following:

- A list of key personnel, including the actual recovery team, who should be available during the recovery process;
- A description of the responsibilities of each member of the recovery team, and of all other entity employees;
- A plan as to how the entity will continue operations until normal operations are re-established;
- A list of materials the entity needs to continue operations and how they will be obtained;
- Identification of the space to be used by the entity during the disaster; and
- A schedule for developing and periodically reviewing and updating the plan.

The Minnesota Disaster Management Handbook, including sample resolutions that local units of government may need during a disaster, is found at:

[http://www.dps.state.mn.us/dhsem/uploadedfile/dis\\_man\\_hand.pdf](http://www.dps.state.mn.us/dhsem/uploadedfile/dis_man_hand.pdf).

More information on disaster planning is available on the Department of Public Safety's Homeland Security and Emergency Management website at:

<http://www.hsem.state.mn.us/hsemhome.asp>.

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.  
Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.  
Web: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).