



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Training: New Online Training for Pension Reporting Requirements
2. Reminder: SAFES User Authorization Form
3. Avoiding Pitfalls: Reconciliations

1. Training: New Online Training for Pension Reporting Requirements

The Office of the State Auditor has recorded an online training that provides an overview of the reporting requirements for volunteer fire relief associations. To view the training session and to see more information on additional training sessions, go to:

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

2. Reminder: SAFES User Authorization Form

Many volunteer fire relief associations are in the process of completing and submitting their annual reporting forms using the State Auditor's Form Entry System (SAFES). As a reminder, the Office of the State Auditor only provides SAFES log-in information to trustees of a relief association's board and, with proper authorization, a relief association's accountant or auditor.

Relief association trustees can authorize an accountant or auditor to have SAFES access to the association's reporting forms by completing the SAFES User Authorization Form. SAFES access for accountants and auditors must be renewed each calendar year. The User Authorization Form is available online at:

https://www.auditor.state.mn.us/Forms/SAFESAutorization_10.pdf.

3. Avoiding Pitfalls: Reconciliations

Reconciliations are critical control activities which involve the comparison of two sets of related records or balances from different sources. Effective reconciliations identify

differences between the records or balances. When differences are found, one should then investigate why the differences exist (e.g., timing differences or errors), and resolve the differences in a timely manner. Documentation resolving the differences should be retained.

Supervisors should periodically review key reconciliations to verify that they were performed on schedule and that all differences were adequately explained and resolved.

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