



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Update: Fire Relief Working Group
 2. Revised: Statement of Position
 3. Avoiding Pitfalls: School Cash Handling Procedures
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1. Update: Fire Relief Working Group

This fall, the Office of the State Auditor will convene the Volunteer Fire Relief Association Working Group for the sixth consecutive year. The Working Group brings together volunteer fire relief association stakeholders to work on legislative changes to make the pension process easier and more effective.

Membership of the Working Group changes each year so that new communities can be represented. The Group typically holds about five weekday meetings spread across fall and early winter months at our office in Saint Paul. If you are interested in serving on the Working Group, please contact Rose Hennessy Allen at (651) 296-5985 or at Rose.Hennessy-Allen@osa.state.mn.us.

If you or members in your community would like to suggest topics for the Working Group to consider, please forward them to Rose Hennessy Allen at the phone number or e-mail address provided above.

2. Revised: Statement of Position

The Statement of Position entitled Enterprise Fund Accounting has been revised to update citations. The revised Statement can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.015>.

3. Avoiding Pitfalls: School Cash Handling Procedures

As a new school year begins, schools should review internal control procedures that will help protect school funds. This is critically important for anyone who may be handling cash.

The Minnesota Department of Education publishes the Manual for Activity Fund Accounting (MAFA), which contains numerous internal control procedures that should be followed whenever a school handles cash. Advisors who will be handling student activity funds must acknowledge in writing receipt of a copy of MAFA and their responsibility for assuring that MAFA procedures are followed.

MAFA can be found in Chapter 14 of the Department of Education's Uniform Financial Accounting and Reporting Standards (UFARS). The 2012 UFARS is available on the Department's website at:

<http://education.state.mn.us/MDE/SchSup/SchFin/FinMgmt/UFARS/index.html>.

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