



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: Special Districts Finance Report

State Auditor Rebecca Otto has released the Minnesota Special Districts Finance Report, a comprehensive report on Minnesota's special districts revenues, expenditures and debt for the fiscal year 2010. Special districts are local government units created or authorized by state law to perform specific duties or to provide specific services in a limited scope. This report is intended to provide transparency for 585 special districts to the public and policymakers.

To view the complete Report, which includes an Executive Summary, graphs and tables, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20120917.000>.

2. Update: First Certification for 2012 Fire State Aid

The Office of the State Auditor is pleased to announce that 599 volunteer fire relief associations and other pension plans met all reporting requirements to be certified as eligible for receipt of their 2012 fire state aid in the first round of aid disbursements. State aid will be disbursed on or about October 1 for those plans that met the reporting requirements.

Listings of the fire and police state aid amounts will be posted on the OSA website once they are available.

3. Opportunity: Volunteer Fire Relief Association Working Group

There is currently one open seat on the Volunteer Fire Relief Association Working Group for a municipal representative. The Working Group typically holds about five weekday meetings during the fall and early winter at our office in Saint Paul. Potential candidates must be a city or town official who has experience with an affiliated volunteer fire relief association.

Anyone who would like to be considered for this open seat should contact Rose Hennessy Allen by October 1 at (651) 296-5985 or Rose.Hennessy-Allen@osa.state.mn.us.

4. Notice: General Records Retention Schedule for Fire Relief Associations

A General Records Retention Schedule for volunteer fire relief associations is now available on the Minnesota Historical Society's website. The Schedule, instructions on its use, and a form for notifying the Historical Society once the Schedule has been adopted by a relief association, can be found at:

http://www.mnhs.org/preserve/records/docs_pdfs/Complete_MFRASchedule2012.pdf.

The OSA will be providing relief association trustees with additional information about the General Records Retention Schedule in the next Pension Division Newsletter.

5. Avoiding Pitfalls: Audits of Towns or Small Cities with Combined Clerk/Treasurers

A city with a population of 2,500 or less and a combined clerk/treasurer position must have an annual audit performed if its annual revenue for the year ended December 31, 2011 exceeded \$198,000. Cities under 2,500 with the combined office of clerk and treasurer must have an Agreed-Upon Procedures engagement once in every five-year period if total revenues are equal to or less than \$198,000. Cities with populations under 2,500, and separate offices of clerk and treasurer are not required to have an audit.

Towns with a combined clerk/treasurer position must have an annual audit if total revenues for the year ended December 31, 2011 exceeded \$198,000. Towns with the combined office of clerk and treasurer must have an Agreed-Upon Procedures engagement once in every five-year period if total revenues for 2011 are equal to or less than \$198,000. Towns under 2,500, where there are separate offices of clerk and treasurer, are not required to have an audit.

For more information on Agreed-Upon Procedures engagements, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20111222.001>.

For further information on city and town audit requirements, please go to:

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

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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.