



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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September 28, 2012

1. Posted: 2012 Fire and Police State Aid Amounts
2. Meeting: Council on Local Results and Innovation
3. Opportunity: Council on Local Results Open Seats
4. Released: Statements of Position for Fire Relief Associations
5. Avoiding Pitfalls: Town Disbursement Process

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### **1. Posted: 2012 Fire and Police State Aid Amounts**

The 2012 fire and police state aid amounts have been released by the Minnesota Department of Revenue and have been posted to the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20120214.000>.

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### **2. Meeting: Council on Local Results and Innovation**

The next meeting of the Council on Local Results and Innovation will be held on Wednesday, October 10 at 1:00 p.m. in the League of Minnesota Cities building, 145 University Avenue West, St. Paul. Council meetings are open to the public. For more information on the Council and to access meeting materials, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100916.000>.

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### **3. Opportunity: Council on Local Results Open Seats**

There are currently four open seats on the Council on Local Results and Innovation for four-year terms on the Council. The Council must appoint the new members. Potential candidates must have experience with local government performance measurement systems. In making the appointments, the Council must also consider geographical balance and large and small

entity size balance. There are no per diems or reimbursement of expenses when serving on the Council.

Anyone who would like to be considered for these open seats should send an e-mail by October 9 to [Jim.Levi@osa.state.mn.us](mailto:Jim.Levi@osa.state.mn.us). Please include your name and title, entity/organization name, contact information, and experience with performance measurement systems.

The next phase of the Council's work is to review the performance measures and systems developed for cities and counties, and make adjustments to them as needed. If you have any questions about the work of the Council, please send them to Jim at the above e-mail address. More information about the Council can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20100916.000>.

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#### **4. Released: Statements of Position for Fire Relief Associations**

The Statement on Management of Records for Volunteer Firefighter Relief Associations has been revised. The Statement discusses the types of records a relief association will have in its possession and provides guidance on issues of records maintenance and public accessibility. The Statement can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.008>.

The new Statement entitled Retention of Records for Volunteer Firefighter Relief Associations provides information about the new general records retention schedule available for relief associations, discusses how and where records should be maintained, and includes links to the general schedule. The Statement can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20120928.000>.

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#### **5. Avoiding Pitfalls: Town Disbursement Process**

Adequate support for payments is a fundamental requirement of a sound accounting system. We recommend that all invoices clearly show dates and initials indicating approval for payment. We also suggest that invoices contain the general ledger coding for posting transactions to the Town ledger.

Prior to Town Board meetings, supervisors should fully review each claim for appropriateness and accuracy. The minutes should identify the claims approved. Towns can accomplish this by attaching a list of claims, signed by the Board Chair, to the meeting minutes.

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