



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Opportunity: OSA Annual Training
 2. Deadline: Forfeiture Reporting
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 4. Avoiding Pitfalls: Consolidation of Cash Collection Points
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1. Opportunity: OSA Annual Training

The Office of the State Auditor Annual Training will be held on Thursday, November 14, at the Ramada Mall of America Hotel in Bloomington. Topics of the training will include legal compliance, fraud, and governmental accounting and auditing. Specifically, the conference will include a discussion of the new pension accounting standards.

This training session is made available to people working with local government finances. More information on the conference, including links to the agenda and a registration form, will be available soon on the State Auditor's website and will be announced in the E-Update.

2. Deadline: Forfeiture Reporting

September 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of August. To report final disposition of forfeitures, please go to:

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

3. Website: Helpful Information for Relief Association Trustees

The OSA has compiled useful contact information, including phone numbers, e-mail addresses, and websites, for many of the government offices and agencies that volunteer fire relief associations work with. This information can be found by going to the "Pension

Forms” page on the OSA website. Then, under the “Resources for Completing Forms” heading, click on “Helpful Contact Information for Volunteer Fire Relief Associations.”

You can access the “Pension Forms” page directly by going to:

<http://www.auditor.state.mn.us/default.aspx?page=20070105.001>.

4. Avoiding Pitfalls: Consolidation of Cash Collection Points

Public entities should review their policies for where cash is collected. Entities should specifically review whether it is necessary for money to be collected by individual departments or divisions. It may be more appropriate for all funds to be collected at one central location, where internal control procedures (checks and balances) are fully implemented.

If an entity has multiple cash collection points, each collection point – even those that handle a small volume of cash – must implement basic internal control procedures, such as segregation of duties, the use of pre-numbered receipts, and regular (preferably daily) deposits.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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