



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: Best Practices Review
 2. Deadline: County Financial Reporting Form
 3. Deadline: Certification for Fire State Aid
 4. Revised: Statement of Position for Fire Relief Associations
 5. Avoiding Pitfalls: Use of Credit Cards
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1. Released: Best Practices Review

State Auditor Rebecca Otto has released the Best Practices Review: Collaboration Part 2: Getting it Right. This is the second part of a three-part series of Reviews focused on collaborations involving local governments.

The Best Practices Review can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20131014.000>.

2. Deadline: County Financial Reporting Form

November 1st is the deadline for counties to submit their annual financial reporting forms. The form can be accessed at:

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

3. Deadline: Certification for Fire State Aid

The second certification deadline for 2013 fire state aid for volunteer fire relief associations is November 1st. To be certified as eligible for receipt of fire state aid in the second round of payments, all required 2012 reporting information for a relief association must be submitted, the review of the reporting information must be completed, and any identified issues must be

resolved by that date.

Relief associations that have submitted reporting forms but have been notified by our Pension Division staff that additional information is needed are encouraged to submit the requested information as soon as possible.

When a relief association is certified as eligible for receipt of fire state aid, the association is also certified as eligible for receipt of the new supplemental state aid.

If you have questions regarding relief association reporting requirements, please contact the Pension Division at (651) 282-6110 or at pension@osa.state.mn.us.

4. Revised: Statement of Position for Fire Relief Associations

The Statement of Position entitled Required Municipal Contributions to Fire Relief Associations has been revised to reflect changes to statute numbering. To view the complete Statement, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.009>.

5. Avoiding Pitfalls: Use of Credit Cards

Cities, towns and school districts have the authority to use credit cards to purchase goods and services. However, the use of credit cards can open up local units of government to numerous financial risks, including the loss of public funds. In an effort to minimize these risks, Minnesota law requires the implementation of a number of internal controls.

We urge the adoption of a comprehensive credit card policy that implements statutory requirements, as well as good management practices.

For suggestions on safeguards that should be included in a credit card policy, see our Statement of Position "Credit Card Use and Policies" at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.011>.

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