



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

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August 15, 2014

1. Pension: General Records Retention Schedule for Fire Relief Associations
2. Website: Avoiding Pitfalls Page
3. Avoiding Pitfalls: School Cash Handling Procedures

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### **1. Pension: General Records Retention Schedule for Fire Relief Associations**

Volunteer fire relief associations are governmental entities that receive and manage public money. Therefore, they must follow state guidelines that govern the retention of records.

A General Records Retention Schedule for volunteer fire relief associations is 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 downloaded by going to:

[http://www.mnhs.org/preserve/records/docs\\_pdfs/Complete\\_MFRASchedule2012.pdf](http://www.mnhs.org/preserve/records/docs_pdfs/Complete_MFRASchedule2012.pdf).

For more information on the retention of records for volunteer fire relief associations, please see the OSA's Statement of Position on this topic at:

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

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### **2. Website: Avoiding Pitfalls Page**

The OSA website has an Avoiding Pitfalls page which contains all past Avoiding Pitfalls featured in the E-Update. The Pitfalls are sorted by main topic.

To access this feature, click on the "For Local Officials" tab on the home page and scroll down to "Avoiding Pitfalls". You can also access this feature by clicking on the following link:

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

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### **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 2014 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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