



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

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1. Pension: General Records Retention Schedule for Fire Relief Associations
2. Website: Statements of Position
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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 Office of the State Auditor's Statement of Position on this topic, at:

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

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### **2. Website: Statements of Position**

The Office of the State Auditor's website has a page dedicated to Statements of Position (SOP). SOPs are an educational resource to local governments, auditors and the public. Statements address topics that have arisen or may arise as a result of the State Auditor's oversight of local government. SOPs are developed after careful review of current state law, including Minnesota Statutes, relevant Minnesota case law and Minnesota Attorney General Opinions.

The Statements of Position are sorted by general topic area alphabetically and are also cross-referenced. To access this feature, click on the "For Local Officials" tab on the home page

and scroll down to "Statements of Position". You can also find it by clicking on the following link:

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

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### **3. Avoiding Pitfalls: Cooperative Purchasing Venture**

Vendors sometimes market their businesses by claiming that local units of government can purchase from them without bidding. Vendors may emphasize that they are part of the "state contract" or that they will sell at the "state contract price." Public entities should be cautious before proceeding with these purchases. Public entities cannot avoid the normal bidding requirements simply by purchasing from these vendors.

The Cooperative Purchasing Venture (CPV) is a members-only joint powers program operated by the Minnesota Department of Administration. The CPV allows members to purchase goods and services under contract terms established by the State of Minnesota. It is available only to governmental units that have joined the CPV, but there is currently no fee. More information on the CPV, and how to become a member, can be found at:

<http://www.mmd.admin.state.mn.us/cpv2.htm>.

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