



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Announced: OSA Annual Training
2. Deadline: Forfeiture Reporting
3. Deadline: County Financial Reporting Form
4. Update: Volunteer Fire Relief Association Working Group
5. Avoiding Pitfalls: Records Retention

1. Announced: OSA Annual Training

The Office of the State Auditor Annual Training Conference will be held on Wednesday, November 18th. Topics covered will include legal compliance, grant requirements, and governmental accounting and auditing. The conference will also include discussion of the new pension accounting standards.

The OSA is once again making this day of training available to people working with local government finances. More information on the conference, including links to location information, the conference agenda and an online registration form, will be available soon on the State Auditor's website and will be announced in an upcoming E-Update.

2. Deadline: Forfeiture Reporting

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

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

3. 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>.

4. Update: Volunteer Fire Relief Association Working Group

The 2015-2016 Volunteer Fire Relief Association Working Group held its first meeting on October 7. The Group reviewed potential topics for consideration submitted by relief association trustees and consultants. The Group also discussed whether the fire chief or a municipal representative should be required to at least annually certify good time service credit to relief association treasurers. A certification requirement would help to ensure that relief associations have the information they need to award service credit for pension purposes.

The next meeting of the Working Group will be held on Wednesday, October 21 from 11:00 a.m. to 1:00 p.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public. Working Group materials are available on the OSA website at:

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

5. Avoiding Pitfalls: Records Retention

Government records must be preserved according to state law. In Minnesota, local governments may only destroy government records pursuant to:

- An “Application for Authority to Dispose of Records” submitted to and approved by the State Records Disposition Panel; or
- A records retention schedule adopted by the governing board and approved by the State Records Disposition Panel.

If the governmental entity adopts one of these general records retention schedules and that schedule is subsequently updated by the State Records Disposition Panel, the governmental entity does not have to adopt the new version of the general schedule. Instead, the State Records Disposition Panel will assume the governmental entity will use the most recent version of the general schedule.

Links to the general records retention schedules for Minnesota governmental entities, including counties, cities, townships, and school districts, are found on the Minnesota Historical Society’s website at:

<http://www.mnhs.org/preserve/records/retentionsched.html>.

In addition, the Minnesota Historical Society and State Archives website offers guidelines, information leaflets and forms to assist governmental entities in managing their paper and electronic records. For example, the site provides information leaflets for records of

watershed districts, soil and water conservation districts, law enforcement, county auditors, public libraries, public health care facilities, heritage preservation commissions, towns, cities, and school districts. The information can be found on the Minnesota Historical Society website at:

<http://www.mnhs.org/preserve/records/recser.html>.

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

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