



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: County Summary Budget Report
2. Released: Volunteer Fire Relief Association Reporting Forms
3. Avoiding Pitfalls: Consolidation of Cash Collection Points

1. Released: County Summary Budget Report

The OSA has released the County Summary Budget Report. The report includes 2016 budget data together with 2015 revised budget data. Budgets are simply plans for the coming year. The 2015 budgets were adopted by county boards in November and December of 2014. The 2016 budgets were adopted by county boards in November and December of 2015.

To view the complete report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20160316.000>.

2. Released: Volunteer Fire Relief Association Reporting Forms

The 2015 reporting-year forms for volunteer fire relief associations will be available for downloading on Saturday, March 19. Relief association officials will be notified by e-mail when the forms are available. Reporting forms will be accessible through the State Auditor's Form Entry System (SAFES) at <https://www.auditor.state.mn.us/safes/>.

This year, relief associations will complete the new Financial and Investment Reporting Entry (FIRE) Form. The FIRE Form combines the multiple financial and investment reporting forms that relief associations were previously required to complete. Combining these forms into a single form eliminates redundant data entry, streamlines the reporting process, and reduces the number of forms to be signed.

Because of the time it took to complete the changes, reporting forms which are normally due by March 31 will be considered on time if they are received in our office by April 30.

The "Reporting Checklist for Volunteer Fire Relief Associations" document provides detailed

instructions for accessing the forms, submitting the forms, and electronically signing them. The document can be found under the Resources for Completing Forms heading at:

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

3. 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.

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