



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

August 26, 2016

*The official online news  
publication of the Office  
of the State Auditor*

1. Released: Performance Measurement Report
2. Deadline: Fire State Aid
3. Avoiding Pitfalls: School Cash Handling Procedures

---

### **1. Released: Performance Measurement Report**

The Office of the State Auditor (OSA) has released the 2016 Performance Measurement Report. The report includes the results of performance measures of cities and counties which participated in the performance measurement system developed by the Council on Local Results and Innovation.

The electronic report contains live links to the information reported by each of the 27 cities and 19 counties that participated and were certified in the program for 2016. To view the complete report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20160817.000>.

---

### **2. Deadline: Fire State Aid**

The first certification deadline for 2016 fire state aid is September 15. For a volunteer fire relief association to be certified as eligible for receipt of fire state aid in the first round of payments, all required 2015 reporting information must have been submitted to the OSA, our review of the information must have been completed, and any issues identified during our review must have been resolved by that date.

If your relief association has submitted its reporting forms but has been notified by our Pension Division team that additional information is needed, please provide the requested information as soon as possible.

---

### **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) Manual. To download Chapter 14 from the Department of Education's website, go to:

[http://education.state.mn.us/mdeprod/idcplg?IdcService=GET\\_FILE&dDocName=MDE035873&RevisionSelectionMethod=latestReleased&Rendition=primary](http://education.state.mn.us/mdeprod/idcplg?IdcService=GET_FILE&dDocName=MDE035873&RevisionSelectionMethod=latestReleased&Rendition=primary).

-----

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

The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.  
Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.  
Web: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).