



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

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

November 4, 2016

1. Available: Registration for OSA Annual Training
2. Meeting: Volunteer Fire Relief Association Working Group
3. Released: TIF Newsletter
4. Update: Second Certification for 2016 Fire State Aid
5. Avoiding Pitfalls: Audit Follow-Up

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### **1. Available: Registration for OSA Annual Training**

Registration for the OSA Annual Training is still open. The training will be held on Wednesday, November 16, at the Crowne Plaza Aire MSP Airport - Mall of America in Bloomington. Topics covered will include legal compliance, procurement requirements, ethics, and governmental accounting and auditing.

For details and a link to the online registration, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=2016OSATraining>.

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### **2. Meeting: Volunteer Fire Relief Association Working Group**

The Volunteer Fire Relief Association Working Group will meet on Wednesday, November 9 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. Agendas and materials are available on the OSA website at:

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

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### **3. Released: TIF Newsletter**

The October **TIF Newsletter** has been released. The Newsletter contains some observations on what we've seen in reviewing 2015 TIF Annual Reporting Forms and information on income requirements for housing districts. To view the complete Newsletter, please go to:

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

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#### **4. Update: Second Certification for 2016 Fire State Aid**

The OSA is pleased to announce that 174 volunteer fire relief associations met all reporting requirements to be certified as eligible for receipt of their 2016 fire state aid and supplemental state aid in the second round of aid payments. State aid will be disbursed on or about November 15 for those plans that met the reporting requirements.

A listing from the Minnesota Department of Revenue of the 2016 fire state aid and supplemental state aid amounts can be found on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20160927.014>.

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#### **5. Avoiding Pitfalls: Audit Follow-Up**

Making timely and practical use of audit findings should be a key part of a public entity's internal control system. When a public entity's auditor provides audit findings, the public entity should develop a corrective action plan to resolve each finding. The corrective action plan should identify the person responsible for resolving the finding and a target date for resolution of the finding. Progress on resolving the findings should be monitored until the findings are either fully resolved or no longer applicable.

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