



**State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Required: Fire Relief Consultant Insurance
 2. Website: Pension Newsletter Index
 3. Avoiding Pitfalls: Approval of Claims
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1. Required: Fire Relief Consultant Insurance

Minnesota law places conditions on consultants who provide legal or financial advice to volunteer fire relief associations. If a relief association hires or contracts with a consultant, the association must obtain from the consultant a copy of the consultant's certificate of insurance.

A consultant is defined as any person who is employed under contract to provide legal or financial advice and who is or who represents to the relief association that the person is: an actuary; a certified public accountant; an attorney; an investment advisor or manager, or an investment counselor; an investment advisor or manager selection consultant; a pension benefit design advisor or consultant; or any other financial consultant.

2. Website: Pension Newsletter Index

Each month, the OSA Pension Division Newsletter contains information for fire relief association members and officials. Past Newsletter articles have covered topics including Benefit Levels, Board of Trustees and Membership, Fundraising, Internal Controls, Investment Information, Pension and Benefit Payment Information, and State Aid.

An index is available on the OSA website which allows you to search articles from past Newsletters. The Index can be accessed from the Pension Newsletter page by going to:

<http://www.auditor.state.mn.us/default.aspx?page=20120703.010>.

3. Avoiding Pitfalls: Approval of Claims

In many public entities, the governing body must approve the payment of all claims.

Before the governing body's meeting where the claims will be considered, members should fully review each claim for appropriateness and accuracy. If necessary, the supporting documentation for the claim should be examined.

The minutes of the meeting where the claims are considered should identify the claims that are approved. This can be accomplished by attaching a list of claims to the meeting minutes. The minutes should also reference the total amount of the claims list and identify how each member voted.

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