



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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October 6, 2017

1. Deadline: Forfeiture Reporting
2. Deadline: 2017 Fire State Aid
3. Avoiding Pitfalls: Account Adjustments and Write-offs

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### **1. 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/>.

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### **2. Deadline: 2017 Fire State Aid**

The second deadline for volunteer fire relief associations to be eligible for their 2017 fire state aid distribution is November 1.

To be certified as eligible for receipt of state aid in the second round of payments, a relief association must have submitted all required 2016 reporting information to the OSA with enough time for our office to complete a review and for all issues identified to have been satisfactorily resolved by the relief association before the November 1 deadline.

Submitting reporting forms without allowing for enough time for review and for issues to be resolved may result in a relief association's aid to be delayed.

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### **3. Avoiding Pitfalls: Account Adjustments and Write-offs**

Public entities that bill for services such as utilities must sometimes make adjustments to accounts (e.g., to correct an error) and write-offs for accounts (e.g., uncollectible accounts).

We recommend that public entities adopt a written policy that identifies when an employee must obtain authorization (e.g., from a supervisor) for an adjustment to or a write-off for an account. The written policy should also identify the appropriate level of management approval (e.g., a supervisor or the public entity's governing body) required for proposed adjustments or write-offs. The policy should contain sufficient controls to prevent an employee from unilaterally adjusting or writing off the employee's own account or the accounts of family members or friends.

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