



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: Special District Reporting Form

The Special District Financial Reporting Form and Financial Statements are due to the OSA by December 31 for districts whose fiscal year ended June 30, 2018. The reporting form can be accessed at:

<https://www.auditor.state.mn.us/safes/>.

2. Reminder: Relief Association Economic Interest Statements

Every year, each volunteer fire relief association board member and chief administrative officer is required to complete a *Statement of Economic Interest*. The Statement must be filed with the chief administrative officer of the relief association and be made available for public inspection.

The chief administrative officer of a relief association must also submit a *Certified Listing of Individuals Who Filed a Statement of Economic Interest* form to the Campaign Finance and Public Disclosure Board by **January 15, 2019**. This form must list all individuals who have filed *Statements of Economic Interest* with the relief association for the preceding 12 months, along with the address of the office at which the statements are available for public inspection.

For your convenience, the *Statement of Economic Interest* and *Certified Listing of Individuals Who Filed a Statement of Economic Interest* forms are available on the OSA website at:

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

3. Available: Information for New Relief Association Trustees

Many volunteer fire relief associations will be holding their annual meeting and elections soon. The OSA makes available a one-page document that provides links to resources available on our website. These resources are intended to help individuals who are elected to a relief association's board of trustees be successful in their new positions. The informational document can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20120214.000>.

The OSA also provides contact information, including phone numbers, e-mail addresses, and websites, for many of the government offices and agencies with which relief associations interact. The helpful contact information can be found at:

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

4. Released: Updated Selected Relevant Statutes Booklet

An updated version of the Selected Relevant Statutes booklet for volunteer fire relief associations is now available. The Selected Relevant Statutes booklet contains many of the State statutes relevant to relief associations. Relief association trustees are encouraged to download the booklet for reference when updating bylaws, making investment decisions, and calculating benefit payments. The booklet can be accessed at:

<http://www.auditor.state.mn.us/default.aspx?page=20080304.004>.

5. Avoiding Pitfalls: Pre-numbered Receipts for Payments Received

From time to time, some local governments receive payments from the public for items such as building or park rentals, swimming lessons, building permits, or animal licenses. Some entities only issue receipts for these payments if the customer requests a receipt. Some entities do not use pre-numbered receipts.

We recommend that public entities issue pre-numbered receipts for all such payments. Otherwise, it is much harder to determine whether all funds collected were turned in for deposit. Receipts should include the following information:

- Date of the transaction;
- The amount received;
- From whom payment was received;
- The method of payment (cash, check or credit card);
- The reason for payment; and
- The signature or initials of the person preparing the receipt.

The receipts can be hand-written or generated by a computer or cash register. When proper receipts are given for all payments, the daily reconciliation between the number of items sold (permits issued, rentals made, etc.) and the money collected is much easier to perform.

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