1. Released: CTAS Version 8

2. Deadline: Pension Reporting Information

3. Update: Volunteer Fire Relief Association Working Group

4. Avoiding Pitfalls: Documentation for Claims - Original Itemized Receipts/Invoices

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1. Released: CTAS Version 8

The Office of the State Auditor has released CTAS Version 8, the rewrite of the Small City and Town Accounting System (CTAS). Resources for getting started with Version 8 can be found under the "CTAS Version 8" heading at:

http://www.auditor.state.mn.us/default.aspx?page=ctas.

Cities and towns that would like to order a copy of CTAS Version 8 can still do so. A link to the order form can be found by clicking on the link above.

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2. Deadline: Pension Reporting Information

Minnesota law requires forfeiture of fire state aid for volunteer fire relief associations that do not submit all required reporting information to the Office of the State Auditor by November 30. If 2013 reporting forms are not fully received by that date, a relief association's 2014 state aid will be forfeited and the association will not be eligible for future state aid until the 2013 reporting forms are received. The Office of the State Auditor does not have authority to grant filing extensions past the November 30 deadline.

If you have questions regarding reporting requirements or need access to online reporting forms, please contact the Pension Division at (651) 282-6110 or pension@osa.state.mn.us.

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3. Update: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group met on November 13. The Group viewed a presentation on the "Empty Boots, Quiet Sirens" report that was recently issued by the University of Minnesota's Humphrey School of Public Affairs to the Minnesota State Fire Chiefs Association. The Group adopted draft language to make several technical statutory changes. The Group also agreed on language that would clarify attestation requirements for relief associations with assets below the $500,000 audit threshold. The Working Group members discussed training opportunities for relief association trustees and decided to form a Sub-Group to identify and review issues pertaining to joint-powers fire departments.

The next meeting of the Working Group will be held on December 2 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. Working Group meeting materials are available at:

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

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4. Avoiding Pitfalls: Documentation for Claims - Original Itemized Receipts/Invoices

Original itemized receipts and invoices should be retained by public entities to support claims paid.

Itemized receipts are needed to determine the date, time and items purchased. For example, a signature receipt from a credit card purchase would not provide adequate detail such as the time of the purchase, or whether unauthorized purchases (such as alcoholic beverages or meals for additional individuals) were made.

Original receipts/invoices are needed because photocopies may not reveal changes made to the original receipt/invoice. Some instances of fraud that the Office of the State Auditor has seen include a photocopy of a credit card statement that did not show that an unauthorized item (e.g., "cash withdrawal - casino") had been replaced with a legitimate vendor's name. Similarly, we have seen receipts that were cut, taped and photocopied to hide unauthorized purchases. Other manipulations have included the alteration of the date, time or vendor on the receipt.

The statute requiring the itemization of claims is Minn. Stat. § 471.38.

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

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