



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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October 5, 2018

1. Deadline: Forfeiture Reporting
2. Available: 2019 SAFES User Authorization Form
3. Update: Volunteer Fire Relief Association Working Group
4. Avoiding Pitfalls: Paying Vendors

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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. Available: 2019 SAFES User Authorization Form**

Access to the State Auditor's Form Entry System (SAFES) will expire at the end of the calendar year for accountants, auditors, and other consultants who work with volunteer fire relief associations. SAFES access allows an authorized individual to download, submit, and electronically sign relief association reporting forms.

Relief associations will need to renew SAFES access for their accountants, auditors, and consultants by completing the 2019 User Authorization Form. That form is now available for download on the OSA website at:

<https://www.auditor.state.mn.us/default.aspx?page=20130131.000>.

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### **3. Update: Volunteer Fire Relief Association Working Group**

The Volunteer Fire Relief Association Working Group met on October 4. Working Group members discussed the benefit level that should be used to calculate disability and survivor benefits for members who become disabled or die while in deferred status. Group members also discussed expanding the payment of supplemental survivor benefits to designated beneficiaries and to estates. Currently, only surviving spouses and surviving children are eligible to receive a supplemental benefit.

Members also discussed whether different vesting requirements should be permitted for fire relief association members who resume active firefighting service after retiring and being paid a relief association service pension.

The next meeting of the Working Group will be held on Tuesday, October 16 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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#### **4. Avoiding Pitfalls: Paying Vendors**

Adequate support for payments is a fundamental requirement of a sound accounting system. Before vendor claims are paid, the corresponding invoice should be reviewed, then initialed and dated as approved for payment by an authorized individual.

Marking the invoice as “paid” or “canceled” will also help prevent a second payment from being made for the same invoice. In addition, we suggest that invoices contain the fund and account codes from which the payment will be made, ensuring more accurate posting in the entity’s general ledger.

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