



State Auditor  
Rebecca Otto

# OFFICE OF THE STATE AUDITOR

## *E-Update*

*The official online news  
publication of the Office  
of the State Auditor*

July 2, 2015

1. Deadline: Forfeiture Reporting
2. Released: Pension Newsletter
3. Avoiding Pitfalls: Need For Cross-Training

---

### **1. Deadline: Forfeiture Reporting**

July 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of June. To report final disposition of forfeitures, please go to:

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

---

### **2. Released: Pension Newsletter**

The June **Pension Newsletter** has been released. The Newsletter contains information about combined service pensions for firefighters with service in more than one volunteer fire department. The Newsletter also provides information regarding relief association treasurer bonds and reminders about SAFES passwords and access to SAFES by relief association consultants.

The complete Newsletter can be viewed at:

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

---

### **3. Avoiding Pitfalls: Need For Cross-Training**

In small public entities, sometimes only one person is primarily responsible for handling financial matters. This concentration of duties in one person is not desirable from an accounting point of view. One measure to help counter this weakness involves training a second person in the specific duties related to the entity's finances.

Cross-training has numerous benefits. It allows a second person to perform the duties when the employee primarily responsible is unavailable. Having someone else perform the job duties also provides a method of detecting errors and/or irregularities created by the person primarily responsible for those duties. Finally, cross-training provides continuity during periods of employee transitions. Cross-training offers advantages from both an accounting and a management point of view.

---

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

The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.  
Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.  
Web: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).