1. **Next Week: E-Update Holiday**

Due to the holiday next week, there will not be an E-Update next Friday. We will resume regular E-Updates the following week. Have a safe and happy holiday!

2. **Released: Town Finances Report**

State Auditor Rebecca Otto has released the 2011 Town Finances Report, a comprehensive report on revenues, expenditures and debt for Minnesota’s towns. To view the complete report, which includes an Executive Summary, graphs and tables, go to:


3. **Meeting: Volunteer Fire Relief Association Working Group**

The first meeting of the 2012-2013 Volunteer Fire Relief Association Working Group will be held on Monday, November 19 at 11:00 a.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public. Working Group meeting materials are available at:


4. **Avoiding Pitfalls: Change in Bonded Officers**
When the term of a bonded officer of a local unit of government expires or the officer dies, resigns or is removed from office, the local unit of government must conduct a “thorough examination” of the officer’s accounts. The examination may be performed by the local unit of government or by an independent accounting firm.

Any shortages or irregularities found during the examination must be reported in writing to the officer and to the bond sureties. The relevant statute is Minn. Stat. § 574.23. If the examination discloses evidence of theft, embezzlement, or the unlawful use of public funds or property, the Office of the State Auditor should be notified. Information about the Office of the State Auditor reporting requirement can be found at:


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

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