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/.

2. Reminder: Fire State Aid and Supplemental State Aid

Fire state aid and supplemental state aid were disbursed last week for most volunteer fire relief associations in Minnesota. The municipal treasurer is required under State law to transmit both the fire state aid and supplemental state aid to the treasurer of the affiliated relief association within 30 days after receipt if an organized relief association exists and the association has filed a financial report with the municipality.

The Reporting Form signed annually by the municipal clerk and submitted to the Office of the State Auditor is the financial report referred to in this statutory provision. The relief association treasurer should ensure that the fire state aid and supplemental state aid are promptly deposited into the association’s Special Fund.

A list of the 2014 fire state aid and supplemental state aid amounts is available on our website at:

3. Avoiding Pitfalls: General Ledger Journal Entries

A local government employee who makes journal entries on an entity’s accounting system is able to change the entity’s most basic financial records. To prevent abuse, the number of employees allowed to make journal entries should be limited. Public entities should periodically review who can make journal entries and determine if those employees need access to this function.

Entities should also maintain supporting documentation for each journal entry. The supporting documentation should explain who made the journal entry and why.

Journal entries should be reviewed and approved by someone other than the person making the entries. One way to accomplish this approval process is to provide the reviewer with a report of all journal entries made during the prior week or month. When the reviewer understands the journal entries and their purpose, consulting the supporting documentation where necessary, the reviewer should sign the report to show approval of the entries.

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

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