1. Released: Special Districts Finance Report

State Auditor Rebecca Otto has released the Special Districts Finance Report, a comprehensive report on Minnesota’s special districts revenues, expenditures and debt for the 2011 fiscal year. To view the complete Report, which includes an Executive Summary, graphs and tables, please go to:


2. Update: First Certification for 2013 Fire State Aid

The Office of the State Auditor is pleased to announce that 591 volunteer fire relief associations and other pension plans met all reporting requirements to be certified as eligible for receipt of their 2013 fire state aid in the first round of aid disbursements. State aid will be disbursed on or about October 1 for those plans that met the reporting requirements.

Listings of the fire and police state aid amounts will be posted on the OSA website once they are available.

3. Avoiding Pitfalls: Multiple Signatures on Checks

Minnesota law generally requires multiple signatures on checks written by cities, towns or counties. In addition to being required by statute, multiple signatures are part of an entity’s internal controls. When more than one person signs a check, each person is verifying that the governing body has approved the check for payment.
Checks should never be pre-signed. Signing checks prior to approval by the governing body defeats this statutorily-mandated safeguard.

In addition, signature cards on file with the bank should be updated regularly so only those individuals currently authorized to sign checks are named. Banks need to be made aware that the entity’s checks should not be negotiated without all of the required signatures.

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](#).