1. Meeting: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group will meet on Wednesday, January 27 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. Working Group materials are available on the OSA website at:


2. Available: City and Town Financial Reporting Forms

The 2015 Financial Reporting Forms for towns and cities reporting on a cash basis are now available for download from our website. The deadline for the forms is March 31. The forms can be accessed at:

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

3. Relief Associations: Reminder to Submit Amended Bylaws

Many volunteer fire relief associations are holding their annual meetings now and may be adopting changes to their bylaws. Any amendments to the bylaws which have been adopted should be incorporated into the bylaws.

Please submit copies of the amended bylaws to the Office of the State Auditor. When submitting amended bylaws, please also submit copies of the relief association meeting
minutes and municipal meeting minutes or resolution reflecting approval of the bylaw changes.

--------------------------------------------------------------------------------------------------

4. Avoiding Pitfalls: Internal Controls for Special Events

For any entity hosting a special event, written policies and procedures documenting internal controls for the handling of funds at the event are important. Approval of the policies and procedures by the entity’s governing body emphasizes their importance and authority.

Documentation of the policies and procedures will help people working at the event understand their role in the internal control system. Documentation will also improve the efficiency and consistency of transaction processing and support management’s risk identification, evaluation, and mitigation. The documentation should:

- Describe procedures as they are intended to be performed;
- Indicate who is responsible for performing each procedure; and
- Explain the design and purpose of control-related procedures.

--------------------------------------------------------------------------------------------------

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.