



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: Forfeiture Reporting
2. New: Statement of Position for Fire Relief Associations
3. Avoiding Pitfalls: Internal Controls -- More than the Annual Audit

1. Deadline: Forfeiture Reporting

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

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

2. New: Statement of Position for Fire Relief Associations

The new Statement of Position entitled Joint Powers Fire Departments and Fire Districts provides information about the use of joint powers agreements for sharing fire services. The Statement lists areas that should be addressed in the agreement document, discusses audit requirements for joint powers entities and fire districts, and more.

The Statement can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20140328.000>.

3. Avoiding Pitfalls: Internal Controls -- More than the Annual Audit

To lessen the risk of fraud, public entities need more than an annual audit. They need to design and implement internal controls to prevent and detect fraud.

Every public employee plays a role in the internal control process. Discussions about internal controls should take place at all levels to emphasize the importance that the public entity places on fraud prevention, and to help employees understand their role in the process.

For more information, see our Statement of Position on Internal Controls at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.013>.

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