

# Minnesota Board of Firefighter Training and Education

Performance Audit  
Released March 27, 2024



## Minnesota Board of Firefighter Training and Education Overview

- State board within the Department of Public Safety
- Functions
  - Assessing and suggesting fire training recommendations
  - Creating and overseeing firefighting education
  - Licensing and overseeing firefighters
  - Reimbursing fire training and education programs



## Audit Objectives and Scope

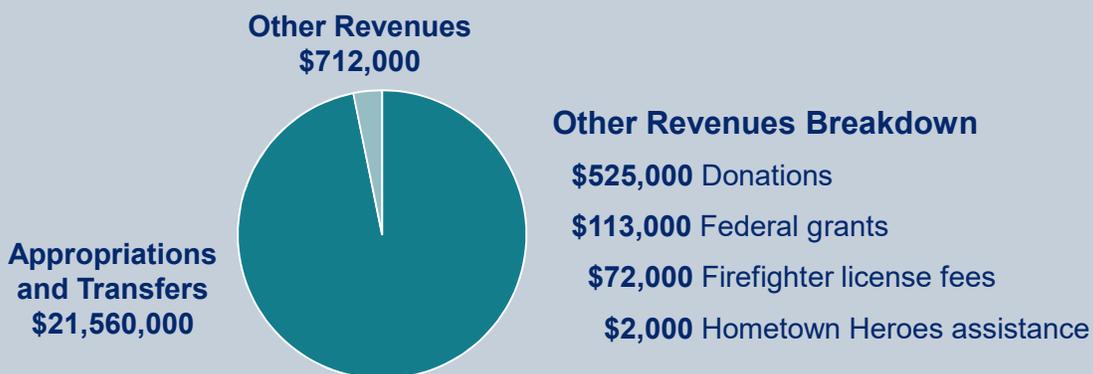
### Objectives

Did the Minnesota Board of Firefighter Training and Education have adequate internal controls and comply with significant finance-related legal requirements?

### Scope

July 1, 2020 – December 31, 2022

## Funding Sources



## Expenditures



## Audit Results

- Generally did not comply with significant finance-related legal requirements
- Generally did not have adequate internal controls
- Total of 11 findings

## Findings

- Payroll
- Purchasing cards
- Fuel cards
- Procurement
- Training reimbursements
- Timely deposits

## Insufficient Monitoring of Federal Money for Hazardous Materials Training

### Results

- Insufficient documentation for reimbursements
- No other monitoring

### Contributing Factor

- MBFTE was not aware of the requirements

## Recommendations

- MBFTE should strengthen internal controls over federal training reimbursements to ensure appropriate monitoring is performed.
- MBFTE should conduct required monitoring over federal awards.

## No Oversight of Aid Issued to Four Statewide Fire Organizations

### Result

- \$4,239,000 in reimbursements paid with none questioned

### Contributing Factors

- Vague criteria in place for necessary oversight
- No agreements in place between MBFTE and organizations to provide authority

## Recommendations

- MBFTE should seek guidance from the Legislature and DPS regarding what oversight it should provide of the aid issued to Minnesota Firefighter Initiative, Minnesota Air Rescue Team, Arrowhead Regional Urban Search and Rescue, and Task Force 1.
- MBFTE should work with the Legislature and DPS to determine if they need additional authority to oversee the aid issued to Minnesota Firefighter Initiative, Minnesota Air Rescue Team, Arrowhead Regional Urban Search and Rescue, and Task Force 1.

## No Separation of Duties Over Firefighter License Receipts

### Result

- The same employee collected, deposited, and recorded check deposits.

### Contributing Factor

- MBFTE was not aware of the requirements.

### Recommendation

- MBFTE should comply with state policy to adequately separate duties involved in collecting and depositing receipts.

***Minnesota Board of Firefighter  
Training and Education***

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