



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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**August 10, 2018**

1. Deadline: Forfeiture Reporting
2. Pension: Schedule Form Modifications
3. Avoiding Pitfalls: Release of Not Public Data to the State Auditor

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### **1. Deadline: Forfeiture Reporting**

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

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

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### **2. Pension: Schedule Form Modifications**

Lump-sum relief associations were required to complete the 2018 Schedule Form during July of this year and to certify the Form to the affiliated municipality or independent nonprofit firefighting corporation by August 1. Some relief association trustees have inquired whether revisions can be made to the Form later this year to take into consideration investment gains or other revenue increases that occur after August 1.

Projected amounts on the Form are frozen as of the date of the certification. Once certified, the Form cannot be revised to update revenue or expenditure amounts that deviated from the originally-certified projected amounts. Minnesota law does not authorize any process by which a relief association may modify its Schedule Form to change projection amounts once the actual year-end amounts are known. Deviations between forecasted and actual revenues and expenditures will be reflected on the 2019 Schedule Form that will be completed next year.

If a relief association makes a benefit level change that goes into effect before the end of the calendar year, the Form is required to be amended to reflect the benefit level change.

### **3. Avoiding Pitfalls: Release of Not Public Data to the State Auditor**

Political subdivisions sometimes ask if they can release to the State Auditor information that is classified as “not public data” under the Minnesota Government Data Practices Act. Minnesota law expressly allows political subdivisions to provide the State Auditor with not public information for an examination, financial audit, compliance audit, or investigation performed by the State Auditor.

In addition, local government employees and officials may provide the State Auditor with not public information when evidence of financial fraud or the possible misuse of public funds is discovered, in compliance with the mandatory reporting obligations found in [Minn. Stat. § 609.456, subd. 1](#).

For more information about the classification of State Auditor data, see [Minn. Stat. § 6.715](#).

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