



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Reminder: Pension Training for Volunteer Fire Relief Associations
2. Reminder: Submitting Pension Audit Reports
3. Avoiding Pitfalls: Bonds for Public Employees and Officers

1. Reminder: Pension Training for Volunteer Fire Relief Associations

The Office of the State Auditor's Pension Division is offering free training sessions to relief association officers, municipal trustees, and accountants and auditors. There are still some available spots for sessions in Grand Rapids on Wednesday, April 22, and Duluth on Thursday, April 23. The training invitation, which includes session details and a registration form, can be downloaded at:

<http://www.auditor.state.mn.us/forms/pen/2015TrainingRegistration.pdf>.

2. Reminder: Submitting Pension Audit Reports

Audit reports for volunteer fire relief associations may be submitted to the Office of the State Auditor electronically through the State Auditor's Form Entry System (SAFES). To submit an audit report electronically through SAFES, the report must be saved as a PDF document and be uploaded by the relief association's accountant or auditor. When specifying the document type, choose "Pension Audit Report."

When submitting audit reports, please be sure that the management letter is included in the submission. When submitting PDF documents through SAFES, the financial statements, required supplementary information, and management letter should be saved and submitted as one PDF document.

3. Avoiding Pitfalls: Bonds for Public Employees and Officers

Minnesota law requires fidelity or faithful performance bonds for certain local government positions. In order to minimize the risk of loss of public funds, public entities should review what positions require bonding and then make sure all required bonds are in place. Public entities should also consider whether bonds should be obtained for additional employees/officers.

Some of the positions that require bonds include:

- Statutory city clerks and treasurers, or others as the city council may require ([Minn. Stat. § 412.111](#))
- Public officer or employee delegated the duties of city clerk ([Minn. Stat. § 412.151](#))
- Town clerks ([Minn. Stat. § 367.10](#))
- Town treasurers ([Minn. Stat. § 367.15](#))
- Relief association treasurers ([Minn. Stat. § 69.051](#))
- Port authority treasurers ([Minn. Stat. § 469.051](#))
- Economic development authority treasurers ([Minn. Stat. § 469.096](#))
- School district employees who receive district funds ([Minn. Stat. § 123B.14](#))

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