



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

*The official online news  
publication of the Office  
of the State Auditor*

November 10, 2016

1. Deadline: Forfeiture Reporting
2. Deadline: Pension Reporting Information
3. Update: Volunteer Fire Relief Association Working Group
4. Avoiding Pitfalls: Monitoring Internal Controls

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

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

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

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### **2. Deadline: Pension Reporting Information**

Minnesota law requires forfeiture of fire state aid for volunteer fire relief associations that do not submit all required reporting information to the OSA by November 30. If completed 2015 reporting forms are not received by that date, a relief association's 2016 state aid will be forfeited and the association will not be eligible for future state aid until the 2015 reporting forms are received. The OSA does not have authority to grant filing extensions past the November 30 deadline.

If you have questions regarding reporting requirements or need access to online reporting forms, please contact the Pension Division at (651) 282-6110 or [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us).

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### **3. Update: Volunteer Fire Relief Association Working Group**

The Volunteer Fire Relief Association Working Group met on November 9. Working Group members reviewed legislation that would prohibit the concurrent accrual of pension coverage in

both a relief association and in the Public Employees Retirement Association (PERA) for the exact same hours of service. The Group also discussed duty-crew models that some cities are implementing and when firefighters could be eligible for membership in the affiliated volunteer fire relief association.

The Working Group will meet next on Tuesday, December 6, 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. Agendas and materials are available on the OSA website at:

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

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#### **4. Avoiding Pitfalls: Monitoring Internal Controls**

Public entities need to monitor their internal controls on a regular basis to determine if the controls are still effective. Changes in an entity may reduce the effectiveness of internal controls. Those changes could stem from budget reductions, which could result in organizational restructuring or in a modification in the services provided by the entity. Changes could also stem from an updated information system.

The implementation of internal controls should also be monitored. An entity may adopt a control, but that control will not be effective if employees or management consistently ignore or circumvent the control.

Maintaining sound internal controls is an ongoing process which is vital to protecting public assets.

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