



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

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December 14, 2018

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### **1. Deadline: Special District Reporting Form**

The Special District Financial Reporting Form and Financial Statements are due to the OSA by December 31 for districts whose fiscal year ended June 30, 2018. The reporting form can be accessed at:

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

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### **2. Available: Summary Budget Reporting Forms for Cities and Counties**

The Summary Budget Data Financial Reporting Forms are now available for cities and counties. The forms can be accessed at:

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

The deadline to file the forms is January 31. Instructions for completing the forms can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20111209.001>.

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### **3. Available: Sample Client Representation Letter for Relief Associations**

The OSA has received requests for a sample client representation letter for agreed-upon procedures engagements for volunteer fire relief associations. A sample letter has been created and is posted with the 2018 agreed-upon procedures guide and sample report on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20151209.000>.

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

The Volunteer Fire Relief Association Working Group held its last meeting of the season on December 6. The Working Group members conducted a final review and approval of draft legislation for introduction during the 2019 Legislative Session. In addition to some technical changes, the Working Group approved moving forward with the following legislative changes:

- Defining a default benefit level for deferred member disability and survivor benefits if none is defined in the bylaws;
- Expanding those eligible for supplemental survivor benefits to also include designated beneficiaries and estates;
- Allowing relief associations to define lower vesting requirements for members who are paid a service pension and then resume active service with the fire department and membership in the relief association;
- Requiring that the benefit level in effect when a member last was active be used to calculate service pensions for members with a break in service at the end of their firefighting career; and
- Permitting defined-benefit relief associations to offer fully-vested service pensions to members who have completed at least ten years of active service.

We will keep relief associations updated on the progress of the Working Group legislation in our monthly Pension Division Newsletter and in future Updates. Working Group meeting materials are available on the OSA website at:

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

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### **5. Updated: Key Reporting Requirements Calendar for Relief Associations**

The updated Key Reporting Requirements calendar is now available on the OSA website. The calendar lists each reporting form that volunteer fire relief associations must submit to the OSA, and additional required State reporting. Links to the forms and their applicable due dates are also provided.

The calendar can be found under the heading “Resources for Completing Forms” at:

<http://www.auditor.state.mn.us/default.aspx?page=20070105.001>.

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## **6. Avoiding Pitfalls: County Commissioner Compensation**

Like most governing bodies, county boards set their own level of compensation. Unlike other governing bodies, increases in salary and per diem rates for county commissioners in counties other than Hennepin and Ramsey cannot take effect until January 1 of the following year.

For example, any increase in compensation for 2019 must be adopted in a resolution by the county board before the end of 2018. The resolution must state the new salary on an annual basis. Decreases in salary or per diem, however, may take effect at any time. See [Minn. Stat. § 375.055](#).

For Hennepin County, see [Minn. Stat. § 383B.021](#). For Ramsey County, see [Ramsey County Home Rule Charter, § 2.01 \(D\)](#) (links to outside website: pdf, 92k).

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.  
Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.

Web: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).