

OFFICE OF THE STATE AUDITOR

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1. Pension Update: Defined Contribution Plan Sub-Group

2. Avoiding Pitfalls: Report Evidence of Wrongdoing

1. Pension Update: Defined Contribution Plan Sub-Group

The volunteer fire relief association Defined Contribution Plan Sub-Group held its final meeting on Thursday, September 18. The sub-group reviewed the draft engrossment of the Chapter 424A re-codification and adopted the language as amended.

The sub-group also decided to forward several topics to the full Working Group for consideration, as they affect all relief association plan types. These topics include allowing relief association bylaws to define what constitutes a month of active service, authorizing benefit payments to a trust rather than a natural person, and expanding the authority to purchase disability and life insurance for members using special fund assets.

Meeting materials are available on our website at:

http://www.auditor.state.mn.us/default.aspx?page=RWG-080918. If you have questions regarding the sub-group topics please contact Rose Hennessy Allen at (651) 296-5985 or Rose.Hennessy-Allen@state.mn.us.

2. Avoiding Pitfalls: Report Evidence of Wrongdoing

Local government employees and officials must notify the Office of the State Auditor whenever evidence of theft, embezzlement, or the unlawful use of public funds or property is discovered. Under Minn. Stat. § 609.456, a detailed description of the alleged incident(s) must be made "promptly" and in writing. "Prompt" reporting means that the Office of the State Auditor should be contacted when the evidence is first discovered. "In writing" can include electronic communication such as e-mails. The report may contain information that is classified as not public data.

The required reports can be mailed to: Office of the State Auditor, Legal/Special Investigations Division, 525 Park Street, Suite 500, St. Paul, Minnesota 55103. Information that could reasonably be used to determine the identity of the individual

providing the required notice is classified as private. If you have questions about whether a report should be made, feel free to contact Nancy Bode, an attorney in the Office of the State Auditor. She can be reached at 651-297-5853 or Nancy.Bode@state.mn.us.

Additional information about this reporting obligation is found on our website at: http://www.auditor.state.mn.us/default.aspx?page=reportingfinancialconcerns. A reporting form is available on our website at: http://www.auditor.state.mn.us/other/reportconcern_govtofficial_form.pdf.

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