



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: Volunteer Fire Relief Association Reporting Forms
2. Released: Pension Newsletter
3. Avoiding Pitfalls: Management Override

1. Deadline: Volunteer Fire Relief Association Reporting Forms

State law requires automatic forfeiture of state fire aid for volunteer fire relief associations that do not submit all required 2009 reporting information by November 30, 2010. There are about 75 relief associations that have yet to file some or all of their 2009 reporting-year forms. Notices have been sent via e-mail and U.S. Mail to relief associations that have not submitted all required reporting information. Missing forms should be submitted as soon as possible.

If you have questions regarding your relief association's reporting requirements, please contact the Pension Division at (651) 282-6110 or at pension@auditor.state.mn.us.

2. Released: Pension Newsletter

The October **Pension Newsletter** has been released. The Newsletter provides an update on the Volunteer Fire Relief Association Working Group as well as a reminder to file the 2010 Schedule Form and a notice about the upcoming November forfeiture deadline. The Newsletter also contains helpful hints for common compliance issues. The Newsletter can be viewed at:

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

3. Avoiding Pitfalls: Management Override

Governmental entities may find themselves dominated by someone who can override internal controls. It may be an elected official or a department head. It may also be a person with a strong personality, or one who has “too many important things to do” to comply with internal control procedures. Left unchecked, “management override” can negate the effectiveness of other internal control measures.

A strong control environment within a public entity sets the tone of the entity’s workplace. One of the best ways to reduce the risk of management override is to create a culture where integrity is held in high esteem and practiced every day. The message must be clear: internal control policies and procedures apply to every official, department head and employee. The message should be sent from the top -- an entity's governing body.

In a strong control environment, timely and appropriate actions should be taken when problems are discovered, and employees should feel comfortable reporting irregularities without fear of retaliation.

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