



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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

March 11, 2011

1. Available: Pension Reporting Forms
 2. Deadline: Forfeiture Reporting Form
 3. Avoiding Pitfalls: Fraud Prevention - The Perception of Detection
-

1. Available: Pension Reporting Forms

The 2010 reporting-year forms for volunteer fire relief associations are now available for completion on the Office of the State Auditor's website. March 31 is the due date for forms from relief associations with assets and liabilities of less than \$200,000, and June 30 is the due date for relief associations with assets or liabilities that equal or exceed this statutory threshold.

Once a relief association's assets or liabilities have reached \$200,000, that relief association maintains the June 30 reporting deadline and audit requirement even if the association's assets and liabilities subsequently drop below the threshold. Relief associations with the June 30 reporting deadline are also required to submit audited financial statements with the reporting forms.

The forms can be found at:

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

Detailed instructions for accessing the online reporting forms, along with helpful hints for completing them, can be viewed at:

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_infoandhelpfulhints.pdf.

2. Deadline: Forfeiture Reporting Form

March 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of February. DWI forfeitures are now required to be included. To report forfeitures, go to:

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

3. Avoiding Pitfalls: Fraud Prevention - The Perception of Detection

Preventing fraud is generally less costly than trying to recover losses resulting from internal thefts. One inexpensive, yet effective, fraud prevention measure is to increase the perception of detection. For example, internal controls are most effective at preventing fraud when they are known by those who may be tempted to steal from the public entity. This means letting all employees know that the entity is taking steps to detect fraud.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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.