



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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

December 2, 2011

1. Released: Pension Division Newsletter
2. Update: Fire State Aid Forfeiture Deadline
3. Avoiding Pitfalls: Pay and Benefits Documentation

1. Released: Pension Division Newsletter

The November Pension Division Newsletter has been released. It contains information about a SAFES enhancement for relief association audit submissions and an update on the Volunteer Fire Relief Association Working Group. The Newsletter also provides reminders about multiple signatures on checks, the Open Meeting Law, the Minnesota State Deferred Compensation Plan, and 2011 Schedule Form submissions.

The complete Newsletter can be viewed at:

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

2. Update: Fire State Aid Forfeiture Deadline

The Office of the State Auditor is pleased to announce that all but three volunteer fire relief associations submitted their 2010 reporting-year forms prior to the forfeiture deadline on November 30. State law requires automatic forfeiture of fire state aid for relief associations that do not file all reporting information by November 30.

We would like to thank the relief association trustees, municipal representatives, accountants, investment brokers, and members of the Pension Division team, who worked right up to the deadline to ensure that reporting forms were submitted.

3. Avoiding Pitfalls: Pay and Benefits Documentation

Accurate documentation of employee pay and benefits is essential.

A well-written employment contract can often prevent issues from arising in employment situations. Where a written contract is not used, it is especially important for governing bodies to accurately record pay and benefit decisions in the meeting minutes. This is true both for decisions about individual employees and for decisions about employee benefits generally.

If pay and benefit decisions are not accurately documented, needless disputes may arise over pay raises, employer contributions to health insurance payments, accrual of leave time, and other payroll matters.

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.