



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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December 7, 2012

1. Deadline: Forfeiture Reporting
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1. Deadline: Forfeiture Reporting

December 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of November. To report final disposition of forfeitures, please go to:

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

2. Update: Fire State Aid Forfeiture Deadline

The Office of the State Auditor is pleased to announce that all volunteer fire relief associations submitted their 2011 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. This is the first time in four years that all relief associations filed prior to the forfeiture deadline.

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

3. Update: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group met on December 4. The Group agreed on draft language for some changes that clarify deferred interest calculations for defined-benefit relief associations. The changes clarify when municipal ratification of deferred interest rates is required and when deferred interest rates established by a relief association's board of trustees become effective.

The Working Group also agreed on draft language for a technical change that establishes a default deferred interest calculation method for certain defined-benefit relief associations that offer interest payments to deferred members but do not specify the calculation method in their bylaws. Group members also discussed service credit calculations and the statutory audit threshold, and decided not to pursue changes for either item.

The next meeting of the Working Group will be held on Tuesday, December 18 at 11:00 a.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public. Working Group meeting materials are available at:

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

4. Released: Pension Newsletter

The November **Pension Newsletter** was released last week. The Newsletter provides information about supplemental benefit reimbursements and a Working Group update. The Newsletter also contains reminders about the Open Meeting Law and the annual Schedule Form.

The complete Newsletter can be viewed at:

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

5. 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 cannot take effect until January 1 of the following year. Therefore, any increase in compensation for 2013 must be adopted in a resolution by the county board before the end of 2012.

The resolution must state the new salary on an annual basis. Decreases in salary or per diem, however, may take effect at any time.

The relevant statute is [Minn. Stat. § 375.055](#).

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