



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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1. Pension: Schedule Form Certification Deadline
2. Website: Statements of Position
3. Avoiding Pitfalls: An Environment Where No "Borrowing" of Funds is Allowed

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### **1. Pension: Schedule Form Certification Deadline**

The 2013 Schedule Form for lump-sum volunteer fire relief associations must be certified to the entity that is responsible for satisfying the minimum obligation with respect to the association's special (pension) fund on or before August 1, 2013. For example, if a relief association is affiliated with a city fire department and the city is responsible for satisfying any contribution requirement, the Schedule Form must be certified to the city council.

The 2013 Schedule Form determines the relief association's projected assets and liabilities for 2013 and the minimum required contribution for 2014. The Schedule Form is available for download at:

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

For more information about required contributions, see the Statement of Position on this topic at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.009>.

Relief associations are encouraged to submit their Schedule Form to the Office of the State Auditor following certification so that a preliminary review of the data can be conducted.

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### **2. Website: Statements of Position**

The Office of the State Auditor's website has a page dedicated to Statements of Position (SOP). SOPs are an educational resource for local governments, auditors and the public. Statements address topics that have arisen or may arise as a result of the State Auditor's oversight of local government. They are developed after careful review of current state law

including Minnesota Statutes, relevant Minnesota case law and Minnesota Attorney General Opinions.

The SOPs are sorted by general topic area alphabetically and are also cross-referenced. To access this feature, click on the "For Local Officials" tab on the home page and scroll down to "Statements of Position". You can also find the page at:

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

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### **3. Avoiding Pitfalls: An Environment Where No "Borrowing" of Funds is Allowed**

A control environment is essential for safeguarding public funds. For example, an environment should be created that prohibits the use of public funds for any personal reason – even in an emergency.

It is not acceptable for an employee to “borrow” funds temporarily from petty cash or from cash receipts. It is not acceptable to use the public entity’s charge card for personal purchases, even if you promptly pay the entity for the purchases. No “I.O.U.s” from employees should be allowed – ever.

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