



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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

August 9, 2013

1. Pension: Schedule Form Revision Questions
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1. Pension: Schedule Form Revision Questions

Lump-sum relief associations were required to complete the 2013 Schedule Form during July of this year and to certify the Form to the affiliated municipality or independent nonprofit firefighting corporation by August 1. Some relief association trustees have inquired whether revisions can be made to the Form later this year to take into consideration investment gains or other revenue increases that occur after August 1.

Projected amounts on the Form are frozen as of the date of certification. Once certified, the Form cannot be revised to update revenue or expenditure amounts that deviated from the originally-certified projected amounts. Minnesota law does not authorize any process by which a relief association may modify its Schedule Form to change projection amounts once the actual year-end amounts are known. Deviations between forecasted and actual revenues and expenditures will be reflected on the 2014 Schedule Form that will be completed next year.

Additional information about the Schedule Form is provided in the July 2012 Pension Division Newsletter, which can be viewed at:

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

2. Website: Pension Newsletter Index

The OSA's Pension Division publishes a monthly newsletter covering a variety of topics of interest to volunteer fire relief association trustees, members, auditors, local governments, and the public. An index of articles from the Pension Newsletter allows you to search alphabetically by topic through past newsletters.

The Index can be accessed from the Pension Newsletters page on the OSA website by going to:

<http://www.auditor.state.mn.us/default.aspx?page=20120703.010>.

3. Avoiding Pitfalls: Disaster Recovery Plan

Public entities should adopt a disaster recovery plan to ensure continued governmental operations if faced with a disaster or a major computer breakdown. For example, counties would need to continue with the preparation of payroll, the calculation of tax assessments and settlements, and the recording of receipts and disbursements.

We recommend that a disaster recovery plan include, but not be limited to, the following:

- A list of key personnel, including the actual recovery team, who should be available during the recovery process;
- A description of the responsibilities of each member of the recovery team, and of all other entity employees;
- A plan as to how the entity will continue operations until normal operations are re-established;
- A list of materials the entity needs to continue operations and how they will be obtained;
- Identification of the space to be used by the entity during the disaster; and
- A schedule for developing and periodically reviewing and updating the plan.

The Minnesota Disaster Management Handbook, which includes sample resolutions that local units of government may need during a disaster, is found on the Department of Public Safety website at:

<https://dps.mn.gov/divisions/hsem/library/Documents/Disaster%20Management%20Handbook%202011%20Rev%205.pdf>.

More information on disaster planning is available on the Department of Public Safety's Homeland Security and Emergency Management website at:

<http://www.hsem.state.mn.us/hsemhome.asp>.

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