



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

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

November 15, 2013

1. Released: Special Review of Administrative Citations & Traffic Diversion Programs
2. Deadline: Pension Reporting Information
3. Meeting: Volunteer Fire Relief Association Working Group
4. Avoiding Pitfalls: Indirect Cost of Fraud

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### **1. Released: Special Review of Administrative Citations & Traffic Diversion Programs**

State Auditor Rebecca Otto this week released the Special Review of Administrative Traffic Citations and Local Traffic Diversion Programs. The Review is a special examination of two enforcement programs used by local governments to respond to traffic offenses.

To view the complete Review, which includes tables, graphs, and brochures used by local governments with traffic diversion programs, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20131112.001>.

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### **2. Deadline: Pension Reporting Information**

State law requires forfeiture of fire state aid for volunteer fire relief associations that do not submit all required reporting information to the Office of the State Auditor by November 30. If 2012 reporting forms are not fully received by November 30, 2013, a relief association's 2013 state aid will be forfeited and the association will not be eligible for future state aid until the 2012 reporting forms are received. The Office of the State Auditor does not have authority to grant filing extensions past the November 30 deadline.

If you have questions regarding reporting requirements or need access to online reporting forms, please contact the Pension Division at (651) 282-6110 or [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us).

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### **3. Meeting: Volunteer Fire Relief Association Working Group**

The Volunteer Fire Relief Association Working Group will meet on Wednesday, November 20 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>.

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#### **4. Avoiding Pitfalls: Indirect Cost of Fraud**

Weak internal controls increase the risk of fraud. In addition to the loss of funds, fraud carries indirect costs such as damage to an entity's reputation and to employee morale.

For more information on internal controls, see our Statement of Position, The Importance of Internal Controls, at <http://www.auditor.state.mn.us/default.aspx?page=20110607.013>.

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