



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

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February 14, 2014

1. Deadline: County Outstanding Indebtedness Reporting Form
2. Meeting: Fire Relief Association Working Group
3. Available: Pension Reporting Form
4. Avoiding Pitfalls: Cash Register Theft Schemes: Voids and Returns

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### **1. Deadline: County Outstanding Indebtedness Reporting Form**

The County Outstanding Indebtedness Reporting Form is due Monday, March 3rd. The form can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20030101.047>.

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### **2. Meeting: Fire Relief Association Working Group**

The 2013-2014 Volunteer Fire Relief Association Working Group will meet on Wednesday, February 19 at 11:00 a.m. in room 112 of the State Capitol (please note the location change). 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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### **3. Available: Pension Reporting Form**

The 2013 reporting-year form for volunteer fire relief associations is now available. The form is due by March 31, 2014 for relief associations with less than \$500,000 in assets and liabilities, or by June 30, 2014 for relief associations with assets or liabilities that exceed this new statutory threshold.

Detailed instructions for accessing the reporting form, along with helpful hints for completing it, can be viewed at:

[http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf\\_infoandhelpfulhints.pdf](http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_infoandhelpfulhints.pdf).

Also, an updated Key Reporting Requirements calendar, which lists all forms that relief associations must submit and the due dates, is also available. The updated calendar can be found at:

[http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf\\_requirements.pdf](http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_requirements.pdf).

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#### **4. Avoiding Pitfalls: Cash Register Theft Schemes: Voids and Returns**

For public entities using cash registers, it is important to recognize that voids and returns can be used to cover up cash register theft schemes. To reduce the risk of becoming a target of such a scheme, remember to segregate duties: the person ringing up the sale should not be able to approve voids or returns.

One very simple internal control is the use of void and return forms at each register. A form should identify the amount of the void or return, the employee working the cash register, and the customer involved in the return. A form should require a manager's approval of the void or return. If the manager is the person initiating the void or handling the return, a second person's approval should be required. Once the void or return is approved, the form would be placed in the cash register drawer and maintained with the cash register tapes.

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