



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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July 24, 2015

1. Released: Criminal Forfeitures Report
2. Pension: Schedule Form Certification Deadline
3. Released: TIF Newsletter
4. Avoiding Pitfalls: Approval of Relief Association Expenditures

1. Released: Criminal Forfeitures Report

State Auditor Rebecca Otto has released the 2014 Criminal Forfeitures Report, which provides information on the amount of cash and property seized subject to forfeiture by Minnesota law enforcement agencies where the final disposition was completed in 2014.

The complete report, which includes an executive summary, tables and graphs, can be accessed at:

<http://www.auditor.state.mn.us/default.aspx?page=20150720.000>.

2. Pension: Schedule Form Certification Deadline

The 2015 Schedule Form for lump-sum volunteer fire relief associations must be certified on or before August 1, 2015. The certification must be made to the entity responsible for satisfying the minimum required contribution to the relief association's special fund. 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 2015 Schedule Form is designed to help determine the relief association's projected assets and liabilities for 2015 and the minimum required contribution for 2016. The Schedule Form is available for download from the State Auditor's Form Entry System (SAFES) at:

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

For additional information about required contributions, see the Office of the State Auditor (OSA)'s 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 OSA following certification so that a preliminary review of the form data can be conducted.

3. Released: TIF Newsletter

The July **TIF Newsletter** has been released. The Newsletter contains information on the 2014 TIF Annual Reporting Forms, including details on instructions, sample forms, and videos which provide guidance for completing the forms. The Newsletter also includes information on making corrections on TIF reports and on TIF plan project and interest costs.

To view the complete Newsletter, go to:

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

4. Avoiding Pitfalls: Approval of Relief Association Expenditures

One of the fiduciary activities specifically assigned to relief association trustees is the expenditure of plan assets. The relief association is a separate entity from the affiliated fire department, and the relief association board of trustees is charged with maintaining relief association accounts. Relief associations should make sure that meetings are scheduled regularly so that expenditures can be approved and disbursed on a timely basis.

Fire department officers have no authority to approve expenditures from relief association accounts unless they are Relief Association officers, and then only in their capacity as members of the relief association board of trustees.

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