



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: Performance Measurement Report
 2. Released: OPEB Trust Investment Reporting Form
 3. Opportunity: Volunteer Fire Relief Association Working Group
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1. Released: Performance Measurement Report

The Office of the State Auditor has released the 2015 Performance Measurement Report. The report includes the results of performance measures of cities and counties which participated in the performance measurement system developed by the Council on Local Results and Innovation.

The electronic report contains live links to the information reported by each of the 29 cities and 20 counties that participated and were certified in the program for 2015. To view the complete report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20150910.000>.

2. Released: OPEB Trust Investment Reporting Form

The investment reporting form for OPEB trusts has been released and is available for completion through the State Auditor's Form Entry System (SAFES). An e-mail containing SAFES login information and instructions for accessing and completing the reporting form has been sent to each trust administrator. If you have any questions regarding the new reporting requirement, or if you did not receive an e-mail with your login information, please contact us at OPEB@osa.state.mn.us.

Other Postemployment Benefits (OPEB) include all benefits, other than pensions, promised to retirees. Minnesota law permits local government entities to create trusts to set aside money to pay future OPEB obligations. Starting in 2015, administrators for these trusts are to

annually report and certify certain investment information by October 25 to the Office of the State Auditor.

3. Opportunity: Volunteer Fire Relief Association Working Group

There is currently one open seat on the Volunteer Fire Relief Association Working Group for a municipal representative. The Working Group typically holds about five weekday meetings during the fall and early winter at our office in Saint Paul. Potential candidates must be a city or town official who has experience with an affiliated volunteer fire relief association.

Anyone who would like to be considered for this open seat should contact Rose Hennessy Allen by September 18 at (651) 296-5985 or Rose.Hennessy-Allen@osa.state.mn.us.

4. Avoiding Pitfalls: Accountants' Obligation to Report Evidence of Misconduct

Public accountants performing an audit of a political subdivision or a local public pension plan must report to the Office of the State Auditor (“OSA”) the discovery of evidence during the audit that points to nonfeasance, misfeasance, or malfeasance on the part of an officer or employee of the entity being audited. The reporting obligation includes an audit of a county; city; town; school district; metropolitan or regional agency; public corporation; local public pension plans; volunteer fire relief association; watershed district; sanitary district; regional public library district; park district; economic development authority; and housing and redevelopment authorities.

The report must be made “promptly” to both the OSA and the appropriate county attorney. “Prompt” reporting should be done prior to the routine filing of the public entity’s audit with the OSA. Especially in cases where evidence of fraud is discovered, the OSA may be able to assist with auditing or investigative services. The accountant is also required to provide the OSA and the county attorney with a copy of the completed audit report.

This mandatory reporting requirement is found in [Minn. Stat. § 6.67](#). More information on the mandatory reporting requirement can be viewed on our website at:

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

If you have questions about whether a report should be made, please contact Jeff Reed at 651-297-5853 or jeff.reed@osa.state.mn.us.

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