



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

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

November 13, 2015

1. Deadline: Pension Reporting Information
2. Meeting: Volunteer Fire Relief Association Working Group
3. Avoiding Pitfalls: Change in Bonded Officers

---

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

Minnesota 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 2014 reporting forms are not fully received by that date, a relief association's 2015 state aid will be forfeited and the association will not be eligible for future state aid until the 2014 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).

---

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

The Volunteer Fire Relief Association Working Group met on November 10. The Group agreed to move forward with proposals to require the fire chief to annually certify service credit for each firefighter to an officer of the relief association and to the municipal clerk and to seek a legislative correction to clarify that relief association service credit cannot be awarded for the same hours of service for which a firefighter is already receiving pension credit through the Public Employees Retirement Association.

The Group also agreed to move forward with a proposal to permit, subject to local approval, individuals who solely perform volunteer emergency medical services with the volunteer fire department to be eligible for membership in the affiliated volunteer fire relief association and to be eligible for benefits from the association on the same basis as individuals performing volunteer firefighting duties.

The Group will meet next on Thursday, December 3, from 11:00 a.m. to 1:00 p.m. at our 525

Park Street office in Saint Paul. Meetings are open to the public. Working Group materials are available on the OSA website at:

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

---

### **3. Avoiding Pitfalls: Change in Bonded Officers**

When the term of a bonded officer of a local unit of government expires or the officer dies, resigns or is removed from office, the local unit of government must conduct a “thorough examination” of the officer’s accounts. The examination may be performed by the local unit of government or by an independent accounting firm.

Any shortages or irregularities found during the examination must be reported in writing to the officer and to the bond sureties. The relevant statute is [Minn. Stat. § 574.23](#). If the examination discloses evidence of theft, embezzlement, or the unlawful use of public funds or property, the Office of the State Auditor should be notified. Information about the Office of the State Auditor reporting requirement can be found at:

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

---

If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.  
Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.  
Web: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).