



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: Criminal Forfeitures Report
2. Pension: Schedule Form Certification Deadline
3. Avoiding Pitfalls: Cash Register Theft Schemes: Voids and Returns

1. Released: Criminal Forfeitures Report

State Auditor Rebecca Otto has released the 2015 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 2015.

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

<http://www.auditor.state.mn.us/default.aspx?page=20160720.000>.

2. Pension: Schedule Form Certification Deadline

The 2016 Schedule Form for lump-sum volunteer fire relief associations must be certified on or before August 1, 2016. The certification must be made to the entity responsible for satisfying the minimum required contribution to the relief association's special fund.

The 2016 Form is designed to help determine the relief association's projected assets and liabilities for 2016 and the minimum required contribution for 2017. 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 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. 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. The form should identify the amount of the void or return, the employee working the cash register, and the customer involved in the return. The 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 should be placed in the cash register drawer and maintained with the cash register tapes.

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