



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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September 23, 2016

1. Meeting: Volunteer Fire Relief Association Working Group
2. Update: First Certification for 2016 Fire State Aid
3. Avoiding Pitfalls: Accountants' Obligation to Report Evidence of Misconduct

1. Meeting: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group will meet on Thursday, September 29 from 11:00 a.m. to 1:00 p.m. at the OSA, 525 Park Street, Suite 500, Saint Paul.

Meetings are open to the public. Agendas and materials will be available on the OSA website at:

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

2. Update: First Certification for 2016 Fire State Aid

The OSA is pleased to announce that 417 volunteer fire relief associations and other pension entities met all reporting requirements to be certified as eligible for receipt of their 2016 fire state aid and supplemental state aid in the first round of aid disbursements. State aid will be disbursed on or about October 1 for those plans that met the reporting requirements.

A list of the 2016 fire state aid and supplemental state aid amounts will be posted on the OSA website when it becomes available.

3. 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 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 the OSA 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 Mark Kerr at 651-296-4717 or mark.kerr@osa.state.mn.us.

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