



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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

December 9, 2016

1. Deadline: Forfeiture Reporting
2. Available: 2017 SAFES User Authorization Form
3. Reminder: Pension Schedule Forms
4. Update: Volunteer Fire Relief Association Working Group
5. Avoiding Pitfalls: Segregation of Billing Duties

1. Deadline: Forfeiture Reporting

December 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of November. To report final disposition of forfeitures, please go to:

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

2. Available: 2017 SAFES User Authorization Form

Access to the State Auditor's Form Entry System (SAFES) for accountants, auditors, and other consultants will expire at the end of the calendar year. SAFES access allows an authorized individual to download, submit, and electronically sign (when appropriate) reporting forms for an entity.

Entities will need to renew SAFES access for their accountants, auditors, and consultants by completing the 2017 User Authorization Form. The form is now available for download on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20130131.000>.

3. Reminder: Pension Schedule Forms

Volunteer fire relief associations that pay lump sum benefits should try and submit their 2016 Schedule Form (SC-16) before the end of the calendar year. While the SC-16 form is not required to be submitted until next year, early submission of the form allows the OSA to pre-populate member data on the 2017 Schedule Form, which saves relief association trustees time in data entry. The SC-16 was required to be certified to the affiliated municipality or independent nonprofit firefighting-corporation by August 1, 2016.

The SC-16 form should be submitted through SAFES at:

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

4. Update: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group met on December 6. Working Group members heard a presentation from PERA staff the on the Voluntary Statewide Plan that is available to volunteer firefighters. Group members adopted draft legislation that would update the definitions of the terms “fire department” and “municipality” within relief association statutes to include joint powers fire departments. Draft legislation was also adopted that clarifies corporate stock investment restrictions for volunteer fire relief associations and other local public pension plans.

The Working Group will hold its last meeting this year on Thursday, December 15 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. Agendas and materials are available on the OSA website at:

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

5. Avoiding Pitfalls: Segregation of Billing Duties

Local governments bill or invoice for a variety of services such as utilities, fees, and rents or leases. Whenever possible, the public employee who prepares or revises the bill/invoice should not be the person who handles the cash or checks collected from the bill/invoice. Funds have been embezzled when employees responsible for taking in the receipts were able to hide their thefts by manipulating the related bills/invoices.

Any reductions in the billed amount should be approved by someone other than the person taking in the related receipts. On a regular basis, reconciliations between the billed, collected, and outstanding amounts should be performed.

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.