



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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June 1, 2018

1. Deadline: Forfeiture Reporting
2. Update: Fire Relief Association Working Group Bill
3. Released: Pension Newsletter
4. Avoiding Pitfalls: Disaster Recovery Plan

1. Deadline: Forfeiture Reporting

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

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

2. Update: Fire Relief Association Working Group Bill

The 2018 Omnibus Retirement Bill, which includes legislation proposed by the Volunteer Fire Relief Association Working Group, was signed into law by Governor Dayton on May 31. This is the first time in three years that a pension bill was passed into law. The OSA Pension Division will issue a legislative update this summer with an in-depth explanation of the law changes affecting volunteer fire relief associations. The OSA Sample Bylaw Guides will also be updated to reflect the legislative changes.

The Bill's final language can be viewed at:

<https://www.revisor.mn.gov/laws/?id=211&doctype=Chapter&year=2018&type=0>.

The Working Group changes are located in Article 14.

3. Released: Pension Newsletter

The May **Pension Newsletter** has been released. The Newsletter provides information regarding service pension rollovers and the requirement that relief associations provide a safe harbor notice to recipients of eligible rollover distributions. Links to IRS documents that include sample safe harbor explanations are included in the Newsletter. The Newsletter also provides a reporting reminder to relief association trustees and resources for relief association auditors.

The complete Newsletter can be accessed at:

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

4. Avoiding Pitfalls: Disaster Recovery Plan

Public entities should adopt a disaster recovery plan to ensure continued governmental operations if faced with a disaster or a major computer breakdown. For example, counties would need to continue with the preparation of payroll, the calculation of tax assessments and settlements, and the recording of receipts and disbursements.

We recommend that a disaster recovery plan include, but not be limited to, the following:

- A list of key personnel, including the actual recovery team, who should be available during the recovery process;
- A description of the responsibilities of each member of the recovery team, and of all other entity employees;
- A plan as to how the entity will continue operations until normal operations are re-established;
- A list of materials needed to continue operations and how they will be obtained;
- Identification of the space to be used during the disaster; and
- A schedule for developing and periodically reviewing and updating the plan.

Information on emergency preparedness, response and recovery is available on the Department of Health website at:

<http://www.health.state.mn.us/macros/topics/emergency.html>.

More information on disaster planning is available on the Department of Public Safety's Homeland Security and Emergency Management website at:

<http://www.hsem.state.mn.us/hsemhome.asp>.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, send an e-mail with your contact information to Jim.Levi@osa.state.mn.us

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