



**State Auditor  
Rebecca Otto**

## **OFFICE OF THE STATE AUDITOR**

# ***E-Update***

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publication of the Office  
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**July 27, 2018**

1. Pension: Schedule Form Certification Deadline
  2. Website: Pension Newsletter Index
  3. Avoiding Pitfalls: Accountants' Obligation to Report Evidence of Misconduct
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### **1. Pension: Schedule Form Certification Deadline**

The 2018 Schedule Form for lump-sum volunteer fire relief associations must be certified on or before August 1, 2018. The certification must be made to the entity responsible for satisfying the minimum required contribution to the relief association's special fund.

The 2018 Schedule Form is designed to help determine the relief association's projected assets and liabilities for 2018 and the minimum required contribution for 2019. 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.

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### **2. Website: Pension Newsletter Index**

The OSA's monthly Pension Division Newsletter contains information for fire relief association members and officials. Past Newsletter topics have included Benefit Levels, Board of Trustees and Membership, Fundraising, Internal Controls, Investment Information, Pension and Benefit Payment Information, and State Aid.

The OSA website has an index by topic of past Pension Newsletters. The Index can be accessed from the Pension Newsletter page by going to:

<http://www.auditor.state.mn.us/default.aspx?page=20120703.010>.

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### **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](mailto:mark.kerr@osa.state.mn.us).

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