



**State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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August 4, 2017

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1. Released: CTAS Newsletter

The Summer CTAS Newsletter has been released. The Newsletter contains an update on CTAS 2017, the latest release of CTAS. To view the complete newsletter, go to:

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

2. Pension: Municipal Ratification of Benefit Levels

Many relief associations review their finances in the summer, after completing their annual Schedule Form, and determine whether to seek a change to their benefit levels.

A relief association initiates a change in benefit levels by amending its bylaws. A city council or town board can choose to approve a relief association benefit change or choose not to approve the change. Once the bylaws are ratified by the governing body, however, the benefit levels are guaranteed by the municipality. In approving benefit levels, the city council or town board assumes responsibility for ensuring the relief association special fund has sufficient assets to cover approved benefit levels.

For more information regarding the process for changing relief association benefit levels, please see the Office of the State Auditor's Statement of Position on this topic at:

<http://www.auditor.state.mn.us/default.aspx?page=20120224.000>.

3. Reminder: OPEB Investment Reporting

Minnesota law permits local government entities to create trusts to set aside money to pay future Other Post Employment Benefits, known as OPEB. These include all benefits other than pensions promised to retirees.

Trust administrators of OPEB trusts created by local governments are required to report and certify certain investment information to the Office of the State Auditor by October 25 each year. Trust administrators must also certify that the procedures used to compute rates of return are consistent with certain industry standards. The information must be reported based on a fiscal year-end of June 30.

The OPEB reporting form will be available for completion through our State Auditor's Form Entry System (SAFES) next month. If you have questions regarding the new reporting requirements, please contact us at OPEB@osa.state.mn.us.

4. Avoiding Pitfalls: Computer Scams

Government entities, like individuals, may be targets of scams. Recent scams involve telephone calls from someone offering to fix your computer or to protect your computer from the latest computer virus or malware. The caller may claim to be a software or computer representative. To provide you with assistance, the caller will ask for remote access to your computer.

If you receive a telephone call asking you to provide someone with remote access to your computer, do not agree -- unless you initiated the request for assistance from a vendor you know and trust. Do not use a telephone number or website provided by the caller to verify the identity of the caller.

If you fall victim to one of these scams, report it to law enforcement and to the Federal Trade Commission at <https://www.ftccomplaintassistant.gov/>. Local units of government may want to contact their attorney for advice on appropriate steps to take if security is breached.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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