



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Reminder: Investment Business Recipient Disclosure Form
2. Reminder: 2020 City and County Summary Budget Forms
3. Reminder: 2019 Lobbying Form
4. Avoiding Pitfalls: General Ledger Journal Entries

1. Reminder: Investment Business Recipient Disclosure Form

Volunteer fire relief associations are required to annually submit by March 31 a completed Investment Business Recipient Disclosure Form to the Executive Director of the Legislative Commission on Pensions and Retirement. The form requires the chief administrative officer of the relief association to list all the recipients of investment business with respect to investments made by the association. For your convenience, a copy of the form is available on the OSA website at:

https://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_recipientDisc_form.pdf

2. Reminder: 2020 City and County Summary Budget Forms

City and County Summary Budget Forms were due January 31, 2020. If you have not completed the form, please log into the State Auditor's Form Entry System (SAFES) to complete the form at:

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

3. Reminder: 2019 Lobbying Form

The 2019 Lobbying Forms were due January 31, 2020. If you have not completed the form, please log into the State Auditor's Form Entry System to complete the form at:

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

4. Avoiding Pitfalls: General Ledger Journal Entries

Since journal entries can change an entity's most basic records, the number of employees allowed to make journal entries should be limited. Public entities should also periodically

review who can make journal entries and determine if those employees need access to this function. To learn more about this issue, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.070>

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