1. Deadline:  City & County Summary Budget Forms

January 31st is the deadline for cities and counties to submit the Summary Budget Reporting Form. The forms can be accessed at:

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

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2. Deadline:  Local Government Lobbying Reporting Form

The Local Government Lobbying Costs Reporting Form is due January 31st. The form can be found at:

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

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3. Reminder:  Supplemental Benefit Reimbursement Forms

Supplemental Benefit Reimbursement (SBR) forms are due to the Minnesota Department of Revenue (DOR) by February 15, 2016, for volunteer fire relief associations seeking reimbursement in March 2016 of supplemental benefits paid.

Relief associations must use the online SBR form that is available on the DOR website. The online form requires relief associations to provide their Minnesota ID number. If a relief association does not know its ID number, it can be obtained by calling the DOR at (651) 282-5225 during business hours.
The relief association form and instructions are available on the DOR website at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx.

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4. Avoiding Pitfalls: Fraud Risk Questions During an Audit

As part of an audit, auditors are required to consider the risk of material misstatement of the financial statements due to fraud. As a result, even when auditors do not suspect fraud, they will be asking questions designed to assess the risk of fraud, in compliance with auditing standards. Fraud risks can be considered in the following context:

- Are employees or management under pressure or do they have an incentive to commit fraud?
- Does the opportunity to commit fraud exist?
- Do employees or management have an attitude that allows them to rationalize committing fraud?

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

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