

## OFFICE OF THE STATE AUDITOR E-Update

March 7, 2014

The official online news publication of the Office of the State Auditor

1. Deadline: Financial Reporting Forms for Cash Towns
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1. Deadline: Financial Reporting Forms for Cash Towns
The deadline for 2013 Local Government Financial Reporting Forms for towns reporting on a cash basis is Monday, March 31. The forms can be downloaded from our website at:
https://www.auditor.state.mn.us/safes/.
2. Deadline: Financial Reporting Forms for Cash Cities
Monday, March 31 is the deadline for 2013 Local Government Financial Reporting Forms for cities reporting on a cash basis. The forms are available on our website at:
https://www.auditor.state.mn.us/safes/.
3. Deadline: Forfeiture Reporting
March 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of February. To report final disposition of forfeitures, please go to:
https://www.auditor.state.mn.us/safes/.

## 4. Reminder: Investment Business Recipient Disclosure Form

The chief administrative officer of a public pension plan, which includes any volunteer fire relief association, must annually complete an Investment Business Recipient Disclosure Form. The Form must be filed with the Executive Director of the Legislative Commission on Pensions and Retirement within 90 days after the close of the pension plan's fiscal year. For volunteer fire relief associations, the Form is due to the Legislative Commission on Pensions and Retirement by March 31.

The purpose of the Form is for pension plans to list all the recipients of investment business with respect to investments made by the plan. The Form can be accessed at:

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf\_recipientDisc\_form.pdf.

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## 5. Avoiding Pitfalls: Approval of Town Meeting Minutes

The Office of the State Auditor often reviews town meeting minutes. We recommend that regular board meeting minutes are handled as follows: Once the minutes are prepared they should be signed by the town clerk. Once approved by the board, usually at the next board meeting, the minutes should be signed and dated by a board member, preferably the chair, to indicate that they are the official town board meeting minutes.

Minnesota law requires that meeting minutes of the annual meeting and of special meetings of the electors be signed by the clerk and by the moderator of the meeting. If the town clerk is elected as moderator, the minutes must also be signed by a supervisor in attendance at the meeting.

For additional general information, see our Statement of Position on Meeting Minutes, which can be found at:

http://www.auditor.state.mn.us/default.aspx?page=20110531.010.

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.

Web: www.auditor.state.mn.us.