



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: Financial Reporting Form for Cash Cities and Towns
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1. Deadline: Financial Reporting Form for Cash Cities and Towns

The deadline for the 2015 Local Government Financial Reporting Form for cities and towns reporting on a cash basis is Thursday, March 31. The form can be accessed at:

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

2. Deadline: Special District Reporting Form

The Special District Financial Reporting Form and Financial Statements are due Thursday, March 31 for districts whose fiscal year ended September 30, 2015. The reporting form can be accessed at:

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

3. Pension: Submitting Agreed-Upon Procedures and Audit Reports

Agreed-Upon Procedures and audit reports for volunteer fire relief associations should be submitted to the OSA electronically through the State Auditor's Form Entry System (SAFES). Both types of reports must be saved as PDF documents and be uploaded by the relief association's accountant or auditor.

To submit the report, choose the "Submit Forms/Documents" tab within SAFES. Browse and select the document for submission. When submitting the agreed-upon procedures report,

choose “Agreed-Upon Procedures Report” when specifying the document type.

To submit an audit report through SAFES, choose “Pension Audit Report” when specifying the document type. When submitting audit reports, please be sure that the management letter is included in the submission. When submitting PDF documents through SAFES, the financial statements, required supplementary information, and management letter should be saved and submitted as one PDF document.

4. Avoiding Pitfalls: Meeting Minutes

Auditors review the minutes of the governing body of a public entity when performing financial and compliance audits. Minutes are important because they help the public entity respond to questions and concerns about actions it has taken. For example, questions about whether a particular payment was authorized should be resolved if the minutes include a listing of all bills allowed or approved by the governing body for payment.

We recommend that the minutes be signed by the clerk. Once approved by the governing body, usually at the next meeting, the minutes should also be signed and dated by a designated member of the governing body to indicate that they are the official meeting minutes.

For assistance in determining what should be included in meeting minutes, please review the Statement of Position on Meeting Minutes on the OSA website at:

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

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