



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

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

**June 18, 2010**

1. Deadlines: City, Town, Special District Financial Reporting Forms
  2. Training: Pension Online Training
  3. Update: Legal Compliance Audit Guide
  4. Avoiding Pitfalls: Intact Deposits
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### **1. Deadlines: City, Town, Special District Financial Reporting Forms**

**Special District Financial Reporting Forms & Audited Financial Statements** are due June 30 for districts whose fiscal year ended December 31, 2009. The reporting form can be found at:

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

**Town Financial Reporting Forms & Audited Financial Statements** in accordance with GAAP are due June 30. The form can be found at:

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

**City Financial Reporting Forms & Audited Financial Statements** for cities in accordance with GAAP are due June 30. The form can be found at:

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

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### **2. Training: Pension Online Training**

The Pension Division will be offering a live online training on substantive law changes in the 2010 Omnibus Retirement Bill which pertain to volunteer fire relief associations. The training will be held from 2:00 p.m. to 3:00 p.m. on Wednesday, June 30. To register, and for information on other online trainings, go to:

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

The training session will also be recorded and be available for viewing at a later date. The complete Pension Legislative Update is available on our website at:

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

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### **3. Update: Legal Compliance Audit Guide**

Section 9 (Charter Schools) of the 2009 Minnesota Legal Compliance Audit Guide for Local Government has been re-posted. The current version is complete and should be used for charter school audits. If you have any questions, please contact Mark Kerr in our Legal/SI Division at (651) 296-4717. The 2009 Legal Compliance Guide can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=frmaud09legalCompliance>.

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### **4. Avoiding Pitfalls: Intact Deposits**

Deposits of funds received by public entities should be made intact. That is, deposits should be comprised of the actual cash and checks received. Employees and other individuals should not be allowed to cash personal checks from funds awaiting deposit.

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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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