



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Update: Important Information on Filing OSA Reporting Forms

As of April 8, 2014, Microsoft no longer supports the Windows XP operating system or any of the programs in its Office 2003 software suite, which includes Word 2003 and Excel 2003.

The State Auditor's Form Entry System (SAFES) no longer accepts documents saved in the default file format created by Office 97 through Office 2003, which includes Excel files with the extension ".xls."

Currently, 2013 Reporting Forms that are available for download in SAFES are posted in the Excel 2007 through 2013 default file format of ".xlsx". Reporting forms saved in this file format can be successfully uploaded through SAFES. ".xls" versions of the 2013 Reporting Forms can no longer be submitted through SAFES.

2. New: Statement of Position for Fire Relief Associations

The new Statement of Position entitled Maintaining a General Fund after Joining the Statewide Plan provides information for volunteer fire relief associations that join the Statewide Volunteer Firefighter Retirement Plan (Plan) administered by the Public Employees Retirement Association (PERA). The Statement explains changes that relief associations must make to the structure of their board of trustees and their governing documents to remain in compliance with Minnesota law if they join the Plan and choose to maintain their general fund and continue operating as a nonprofit corporation.

The Statement can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20140407.000>.

3. Reminder: Broker Certification Form for Public Pension Plans

Volunteer fire relief associations and other local public pension plans using the services of a broker must complete the Office of the State Auditor (OSA)'s uniform Broker Certification Form. The Broker Certification Form must be completed before a public pension plan (which includes relief associations) may enter into a business arrangement with a broker, and must be completed annually thereafter. A copy of each completed form should be submitted to the OSA with the pension plan's annual reporting forms.

If any portion of the pension plan's assets are held by a security broker or its agent, the security broker or its agent must acknowledge in writing annually that sufficient insurance has been obtained from the Securities Investor Protection Corporation (SIPC), supplemented by additional insurance, if necessary, to cover the full amount of the pension plan's assets held by the security broker or its agent.

The Broker Certification Form for volunteer fire relief associations and for other local public pension plans can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20030101.031>.

4. Avoiding Pitfalls: Dangerous E-mails

It is wise to be on the lookout for deceptive e-mails, electronic messages sent to government addresses which try to lure the recipient into sharing sensitive personal or government data or into following a link or opening an attachment which will unleash a virus that can infect the user's computer systems.

These e-mails can seem benign and even friendly, with subject lines like "Happy Holidays!" or originating addresses that include familiar names like eBay, Hallmark, or the "Webmail Support Team". As a rule, always be suspicious of e-mails that request personal or government-related information or username/password data. In addition, be very cautious following links to unfamiliar websites or opening attachments in e-mails from unfamiliar addresses.

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

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