



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadlines: City, Town, and Special District Financial Reporting Forms Due

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

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

Information on the requirements for Audited Financial Statements can be found at:

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

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

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

Reporting information for towns is available at:

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

Special District Financial Reporting Form & Audited Financial Statements are due June 30 for districts whose fiscal year ended December 31, 2014. The financial reporting form can be found at:

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

2. Deadline: Volunteer Fire Relief Association Reporting Form

The 2014 reporting-year form for volunteer fire relief associations with assets or liabilities of at least \$500,000 are due to the Office of the State Auditor by June 30, 2015. Relief associations with the June 30 reporting deadline are required to submit audited financial statements in addition to the reporting forms.

Reporting forms for relief associations with assets and liabilities less than the \$500,000 statutory threshold were due by March 31.

The 2014 reporting-year form can be accessed through the State Auditor's Form Entry System (SAFES) at:

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

3. Available: Audit Practice Division Qualifications, Experience, and Independence

Whether as part of a group audit or as an employer auditor needing to rely on the audit work of a pension plan's GASB 68 schedules, other auditors may need to document the qualifications, experience, and independence of the Office of the State Auditor.

A summary of the Audit Practice Division's staff competencies and policies can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20150626.000>.

4. Available: Audit Procedures for TRA GASB 68 Pension Schedules

The Office of the State Auditor was engaged by the Teachers Retirement Association (TRA) to audit and provide opinions on the TRA's GASB 68 Pension Schedules. A summary of the audit procedures performed can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20150625.000>.

5. Meeting: Fire Department Joint-Powers Subgroup

The Fire Department Joint-Powers Subgroup met on June 24. The Subgroup members discussed issues related to the partial split, or "divorce," of a joint powers fire department. The members discussed possible solutions and best practices for the issues that arise.

The next meeting of the Subgroup is Monday, July 13, at 1:30 p.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public and those interested are encouraged to attend. Calling in is an option. Subgroup meeting materials are available at:

<http://www.auditor.state.mn.us/default.aspx?page=20150612.000>.

6. Avoiding Pitfalls: Recording Closed Meetings

Local government officials should be aware that Minnesota's Open Meeting Law requires most closed meetings to be electronically recorded. The law states "[a]ll closed meetings, except those closed as permitted by the attorney-client privilege, must be electronically recorded at the expense of the public body. Unless otherwise provided by law, the recordings must be preserved for at least three years after the date of the meeting." For more information, see [Minn. Stat. § 13D.05, subd. 1\(d\)](#).

If you have questions about the Open Meeting Law or other information policy laws, please visit the Information Policy Analysis Division (IPAD) of the Minnesota Department of Administration website at <http://www.ipad.state.mn.us/>.

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

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