



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: City Summary Budget Report
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1. Released: City Summary Budget Report

The Office of the State Auditor (OSA) has released the City Summary Budget Report. The report includes 2016 budget data together with 2015 revised budget data. Budgets are simply plans for the coming year. The 2015 budgets were adopted by city councils in November and December of 2014. The 2016 budgets were adopted by city councils in November and December of 2015.

To view the complete Report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20160406.000>.

2. Released: 2016 Supplemental Benefit Reimbursement Amounts

A listing of the 2016 supplemental benefit reimbursement amounts, released by the Department of Revenue (DOR), is now available. The supplemental benefit reimbursements were disbursed on or about March 15 for volunteer fire relief associations that properly submitted reimbursement application forms to the DOR by February 15.

The amounts can be viewed on our website at:

<http://www.auditor.state.mn.us/default.aspx?page=20160330.000>.

If your relief association paid supplemental benefits during the preceding year but did not submit a reimbursement application form to the DOR by the February 15 deadline, your association may still be eligible to receive reimbursement in March 2017 if a reimbursement

application is properly submitted to the DOR. Information regarding supplemental benefit reimbursements is available on the DOR website at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx.

The form to file for reimbursement in March 2017 will be available on the DOR website in mid-November and will be due to the DOR by February 15, 2017.

3. Relief Associations: Investment Performance Information

Minnesota Statute requires the OSA to annually provide information on the investment performance of the Minnesota State Board of Investment and on the voluntary Statewide Plan administered by the Public Employees Retirement Association to volunteer fire relief associations. Investment Performance Information for 2016 can be found on the OSA website at:

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

4. Avoiding Pitfalls: Indirect Cost of Fraud

Weak internal controls increase the risk of fraud. In addition to the loss of funds, fraud carries indirect costs such as damage to an entity's reputation and to employee morale.

For more information on internal controls, see our Statement of Position, The Importance of Internal Controls, at <http://www.auditor.state.mn.us/default.aspx?page=20110607.013>.

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