



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: Performance Measurement Program Reporting
2. Deadlines: City, Town, and Special District Financial Reporting Forms
3. Deadline: Volunteer Fire Relief Association Reporting Form
4. Avoiding Pitfalls: Dangerous E-mails

1. Deadline: Performance Measurement Program Reporting

Cities and counties that choose to participate in the Performance Measurement Program must file a report with the Office of the State Auditor (OSA) by July 1. Details on the reporting requirements can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20130214.000>.

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

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, 2015. The financial reporting form can be found at:

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

3. Deadline: Volunteer Fire Relief Association Reporting Form

The 2015 reporting-year form for volunteer fire relief associations with assets or liabilities of at least \$500,000 is due to the OSA by June 30.

Relief associations with the June 30 reporting deadline are required to submit audited financial statements in addition to the reporting forms. After a relief association exceeds the \$500,000 threshold in either assets or liabilities, the relief association maintains the June 30 reporting deadline and audit requirement even if its assets and liabilities subsequently fall below the threshold.

Reporting forms for relief associations with assets and liabilities less than the \$500,000 threshold were due by April 30.

The 2015 reporting-year form can be accessed through the State Auditor's Form Entry System (SAFES) at:

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

A document with helpful hints for completing the reporting form can be downloaded at:

https://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_checklist.pdf.

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 system.

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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