



**State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: Cash Cities and Towns Financial Reporting Forms

The deadline for the 2016 Financial Reporting Form for cash cities and towns is March 31. The form can be accessed at:

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

2. Deadline: Special District Reporting Form

The Special District Financial Reporting Form and Financial Statements are due March 31 for districts whose fiscal year ended September 30, 2016. The reporting form can be accessed at:

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

3. Reminder: Relief Association Reporting Deadline

Reporting forms for volunteer fire relief associations with less than \$500,000 in assets and liabilities are due by March 31. In addition to the reporting forms, each relief association with assets and liabilities below the statutory threshold must have an Agreed-Upon Procedures engagement and submit the certified public accountant's report on applying the procedures.

Form submissions are not complete until all required signatures are provided. Forms can be signed electronically in the State Auditor's Form Entry System (SAFES) or can be signed on

paper and sent to our office. Form signature pages are provided in the PDF version of the form which is created once the form is uploaded through SAFES.

Reporting forms for volunteer fire relief associations with assets or liabilities of at least \$500,000 are due by June 30. Audited financial statements must be submitted with the reporting forms for these relief associations.

4. Available: 2017 Supplemental Benefit Reimbursement Amounts

A listing of the 2017 supplemental benefit reimbursement amounts, released by the Department of Revenue (DOR), is now available on our website at:

www.auditor.state.mn.us/default.aspx?page=20170324.000.

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.

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 2018 if a reimbursement application is properly submitted to the DOR. The form to file for reimbursement in March 2018 will be available on the DOR website in mid-November, and will be due to the DOR by February 15, 2018.

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.

5. Avoiding Pitfalls: Documentation for Claims - Original Itemized Receipts/Invoices

Original itemized receipts and invoices should be retained by public entities to support claims paid.

Itemized receipts are needed to determine the date, time and items purchased. For example, a signature receipt from a credit card purchase would not provide adequate detail such as the time of the purchase, or whether unauthorized purchases (such as alcoholic beverages or meals for additional individuals) were made.

Original receipts/invoices are needed because photocopies may not reveal changes made to the original receipt/invoice. Some instances of fraud that the OSA has seen include a photocopy of a credit card statement that did not show that an unauthorized item (e.g., “cash withdrawal - casino”) had been replaced with a legitimate vendor’s name. Similarly, we have seen receipts that were cut, taped and photocopied to hide unauthorized purchases. Other manipulations have included the alteration of the date, time or vendor on the receipt.

The statute requiring the itemization of claims is [Minn. Stat. § 471.38](#).

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