



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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September 15, 2017

1. Announced: OSA Annual Training
 2. Deadline: Special District Reporting Form
 3. Available: OPEB Trust Investment Reporting Form
 4. Avoiding Pitfalls: Recording Closed Meetings
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1. Announced: OSA Annual Training

The Office of the State Auditor's annual Local Government Training Conference will be held on Wednesday, November 15th at the Mermaid Event Center in Mounds View. Topics will include new OPEB requirements and actuarial valuations, legal compliance, a GASB update, cyber security, and ethics.

The OSA is once again making this day of training available to people working with local government finances. More information on the conference, including links to location information, the conference agenda and an online registration form, will be available soon on the State Auditor's website and will be announced in an upcoming E-Update.

2. Deadline: Special District Reporting Form

The Special District Financial Reporting Form and Financial Statements are due September 30 for districts whose fiscal year ended March 31, 2017. The reporting form can be found in the State Auditor's Form Entry System (SAFES) at:

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

3. Available: OPEB Trust Investment Reporting Form

The investment reporting form for OPEB trusts has been released and is available for completion through the State Auditor's Form Entry System (SAFES). OPEB (Other Postemployment Benefits) includes all benefits, other than pensions, promised to retirees. Minnesota law permits local government entities to create trusts to set aside money to pay future OPEB obligations. Administrators for these trusts are to annually report and certify certain investment information by October 25 to the Office of the State Auditor.

An e-mail containing SAFES login information and instructions for accessing and completing the reporting form has been sent to each trust administrator. If you have any questions regarding the reporting requirement, or if you did not receive an e-mail with your login information, please contact us at OPEB@osa.state.mn.us.

4. 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 Data Practices Office of the Minnesota Department of Administration at <https://mn.gov/admin/data-practices/>.

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

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