



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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May 4, 2018

1. Notice: Important Information for Completing SAFES Forms
  2. Deadline: Forfeiture Reporting
  3. Pension: Annual Business Renewal
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### **1. Notice: Important Information for Completing SAFES Forms**

The OSA has become aware of an issue affecting some reporting forms that are downloaded from the State Auditor's Form Entry System (SAFES).

Until further notice, we are asking that when completing a reporting form downloaded from SAFES, **please press the Ctrl, Alt, and F9 keys at the same time** to ensure that all calculations on your form are correct. Pressing these keys at the same time forces the form to recalculate and will resolve the issue. We recommend you do this twice (at a minimum): after you first open the form and again just before submitting the form. If you have already downloaded a form and begun working on it, do this the next time you open the form and again before submitting it.

Please feel free to contact us at [safes@osa.state.mn.us](mailto:safes@osa.state.mn.us) with any questions.

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### **2. Deadline: Forfeiture Reporting**

May 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of April. To report final disposition of forfeitures, please go to:

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

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### **3. Pension: Annual Business Renewal**

Every volunteer fire relief association must annually register as a nonprofit corporation with the Minnesota Secretary of State's Office. If a relief association fails to register or to notify the Secretary of State of corporate name or address changes, the Secretary of State may reject the registration and dissolve the relief association's nonprofit corporation status.

A relief association can learn of its current registration status by going to the Secretary of State's website. Relief associations with a "renewal due date" displayed as 12/31/2018 must complete the registration before December 31, 2018, or face dissolution of the association's nonprofit corporation status. If the relief association has completed its registration for this calendar year, the renewal due date will be displayed as 12/31/2019.

The annual registration can be completed online at the Secretary of State's website at:

<https://mblsportal.sos.state.mn.us/Business/Search>.

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#### **4. Avoiding Pitfalls: Fraud Risk Questions During an Audit**

As part of an audit, auditors are required to consider the risk of material misstatement of the financial statements due to fraud. As a result, even when auditors do not suspect fraud, they will be asking questions designed to assess the risk of fraud, in compliance with auditing standards. Fraud risks can be considered in the following context:

- Are employees or management under pressure or do they have an incentive to commit fraud?
  - Does the opportunity to commit fraud exist?
  - Do employees or management have an attitude that allows them to rationalize committing fraud?
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