



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: County Financial Reporting Form
2. Deadline: OPEB Trust Investment Reporting Form
3. Available: Registration for OSA Annual Training
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5. Avoiding Pitfalls: Audits of Small Cities or Towns with Combined Clerk/Treasurers

1. Deadline: County Financial Reporting Form

November 1st is the deadline for counties to submit their annual financial reporting form. The form can be found at:

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

2. Deadline: OPEB Trust Investment Reporting Form

The investment reporting form for OPEB trusts is due from trust administrators by October 25. The reporting form is available for completion on the OSA's State Auditor's Form Entry System (SAFES) at:

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

3. Available: Registration for OSA Annual Training

Registration for the annual OSA Annual Training is still open. The training will be held on Wednesday, November 14th at the Mermaid Event Center in Mounds View. Topics will include legal compliance, procurement, a GASB update, cyber security, and a discussion of the largest municipal fraud in U.S. history.

For details and a link to the online registration, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=2018OSATraining>.

4. Meeting: Volunteer Fire Relief Association Working Group

The next meeting of the Volunteer Fire Relief Association Working Group will be held on Tuesday, October 16 from 11:00 a.m. to 1:00 p.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public. Agendas and materials are available on the OSA website at:

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

5. Avoiding Pitfalls: Audits of Small Cities or Towns with Combined Clerk/Treasurers

A city with a population of 2,500 or less and a combined clerk/treasurer position must have an annual audit performed if its annual revenue for the year ended December 31, 2017 exceeded \$216,000.

Cities under 2,500 with the combined office of clerk and treasurer must have an Agreed-Upon Procedures engagement once in every five-year period if total revenues are equal to or less than \$216,000. Cities with populations under 2,500 and separate offices of clerk and treasurer generally are not required by Minnesota law to have an audit.

Towns with a combined clerk/treasurer position must have an annual audit if total revenues for the year ended December 31, 2017 exceeded \$216,000. Towns with the combined office of clerk and treasurer must have an Agreed-Upon Procedures engagement once in every five-year period if total revenues are equal to or less than \$216,000. Towns under 2,500 where there are separate offices of clerk and treasurer generally are not required by Minnesota law to have an audit.

For more information on Agreed-Upon Procedures engagements, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20111222.001>.

For further information on city and town audit requirements, please go to:

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

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755. Web: www.auditor.state.mn.us.