



OFFICE OF THE STATE AUDITOR

E-Update

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State Auditor
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1. Released: County Summary Budget Report
 2. Website Update: New and Improved Comparison Tools
 3. Avoiding Pitfalls: Mandatory Vacations
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1. Released: County Summary Budget Report

The Office of the State Auditor released the County Summary Budget Report for 2007/2008. The report presents 2007 (revised) and 2008 budget data for Minnesota counties. To view the complete report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20080603.000>.

2. Website Update: New and Improved Comparison Tools

The “Comparison Tools” on our website have been updated and improved. One improvement made was to ensure that any terminology used in our reports matches the terminology used in the comparison tools for each type of entity. Other improvements made were to the format of the comparison to make the comparison more readable. Come visit the website and try the Comparison Tools at:

www.auditor.state.mn.us.

3. Avoiding Pitfalls: Mandatory Vacations

Public entities should consider a mandatory vacation policy for employees – especially those with financial responsibilities. To be effective as a fraud deterrent and detection tool, someone else must be cross-trained in the bookkeeping and cash functions, and must perform the work during the mandated vacation.

An employee who never takes a day off may be a red flag for fraud. Employees who engage in fraud may resist taking a vacation, fearing that someone else doing their job in their absence may discover the irregularities.
