



OFFICE OF THE STATE AUDITOR

E-Update

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State Auditor
Rebecca Otto

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1. Updated Statements of Position

The Legal/SI division of the Office of the State Auditor is in the process of reviewing and revising the Statements of Position that are available on our website. In addition, the Statements are now organized to make them easier to find and easier to reference. The Statements will now contain “Reviewed” and “Revised” dates in the lower left-hand corner to help ensure that the information contained in the statements is correct and up-to-date. Also, the Statements will now be numbered for easy reference. The reference number is located in the lower right-hand corner. The number will consist of two parts: the year the Statement was created, beginning in 2007 (all past Statements, however, are now dated 2007); and a unique four-digit number. For ease of use, the numbering system reflects the content of the Statements: 2007-1___ are Miscellaneous Legal; 2007-2___ are Pension; and 2007-3___ are TIF. The following revised Statements of Position are now available on our website:

- 2007-1001 Contract Change-Orders and Contractor’s Bonds
 - 2007-1002 Administrative Penalties for Traffic Offenses
 - 2007-1003 Internal Controls for Municipal Liquor Stores
 - 2007-1004 Employee Timekeeping Procedures
 - 2007-1005 Credit Card Use and Policies
 - 2007-1006 Employee Recognition Programs and Events
 - 2007-1007 City Bidding and Contract Requirements
 - 2007-2001 City Fire Department Accounts and Fire Relief Association Accounts
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2. Avoiding Pitfalls – Town Disbursement Process

Adequate support for payments is a fundamental requirement of a sound accounting system. We recommend that all invoices clearly show dates and initials indicating approval for payment. We also suggest that invoices contain the general ledger coding

for posting transactions to the Town ledger. Before Town Board meetings, supervisors should fully review each claim for appropriateness and accuracy. The minutes must identify the claims approved. Towns can accomplish this by attaching a list of claims, signed by the Board Chair, to the meeting minutes.

3. Pension Online Forms – Helpful Hints

When accessing the pension online Excel forms, please make sure that you right click on the link for each form that you wish to complete and choose the *Save As* option. Save the form to your computer before opening it or entering data. Remember to save the forms in a location on your computer that will be easy to find.

You will receive a confirmation number for each form that has been successfully uploaded. If you receive an error message during the upload process, close your web browser, re-open, and try to upload the file again. Keep in mind that the forms may take a few minutes to upload, depending upon your Internet connection.

If you have questions regarding the online forms please contact Gail Richie with the Pension Division at (651) 282-6110 or Gail.Richie@state.mn.us.

4. 2006 Reporting Form for Towns Reporting on a Cash Basis

The information for filing the 2006 Town Financial Reporting Form was mailed this week. Towns are encouraged to file the form electronically. To download the reporting form, go to the State Auditor's website at www.auditor.state.mn.us. Then under Current Forms, click the link titled State Auditor's Form Entry System (SAFES) - Online Forms for GID and Pension. Enter your username and password to access the reporting form.

2006 Reporting Form for Cities Reporting on a Cash Basis

The information for filing the 2006 City Financial Reporting Form was mailed this week. Cities are encouraged to file the form electronically. To download the reporting form, go to the State Auditor's website at www.auditor.state.mn.us. Then under Current Forms, click the link titled State Auditor's Form Entry System (SAFES) - Online Forms for GID and Pension. Enter your username and password to access the reporting form.
