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1. Revised Statement of Position

Contract Change-Orders and Contractor's Bonds (2007-1001) has been revised to broaden its scope to include all public entities, and not just towns. The revised Statement has been posted to the Office of the State Auditor's website at <http://www.auditor.state.mn.us/default.aspx?page=statements>.

2. Local Government Reporting Reminder

All Local Governments

2006 Lobbying Reporting Forms. Local governments that have not submitted their 2006 lobbying expenditures should do so by April 13th. To report that your entity had no lobbying expenditures, or to download the form to report lobbying expenditures, please visit the State Auditor's website at www.auditor.state.mn.us. On the home page, the link to the login page can be found under Current Forms. The link is entitled: "State Auditor's Form Entry System (SAFES) - Online Forms for GID and Pension". Click on this link and then enter your username and password. If you have no lobbying expenditures to report, select "I have no expenditures to report for this entity" and submit. If you have lobbying expenditures to report, download the Excel spreadsheet. After completing the form, it can be uploaded to the State Auditor's website using the same links identified above.

Cities

2007 City Summary Budget Forms. Cities that have not submitted their summary budget forms should complete their reporting by April 10, 2007. An on-line budget form is available for submitting your budget information.

Cities Reporting on a Cash Basis. The financial reporting form and financial statements for cities reporting on a cash basis are now due. The required form can be found on the home page of the State Auditor website, www.auditor.state.mn.us, under Current Forms: The title is: State Auditor's Form Entry System (SAFES) - Online Forms for GID and Pension. Click on this link and then enter your username and password to access the spreadsheet. The spreadsheet is a Microsoft Excel spreadsheet. You will need to have Microsoft Excel installed on your computer to use the spreadsheet. The username and password sent with the request for lobbying costs is valid for accessing the reporting form.

Cities Reporting on a GAAP Basis. The financial reporting form is now available on the website. The required form can be found on the home page of the State Auditor website, www.auditor.state.mn.us, under Current Forms: The title is: State Auditor's Form Entry System (SAFES) - Online Forms for GID and Pension. Click on this link and then enter your username and password to access the spreadsheet. The spreadsheet is a Microsoft Excel spreadsheet. You will need to have Microsoft Excel installed on your computer to use the spreadsheet. The username and password sent with the request for lobbying costs is valid for accessing the GAAP reporting form. Cities will receive a letter next week outlining the details of submitting both the reporting form and the audited financial statements.

Towns

Towns Reporting on a Cash Basis. The financial reporting form for towns reporting on a cash basis is due April 20, 2007. The required form can be found on the home page of the State Auditor website, www.auditor.state.mn.us, under Current Forms: The title is: State Auditor's Form Entry System (SAFES) - Online Forms for GID and Pension. Click on this link and then enter your username and password to access the spreadsheet. The spreadsheet is a Microsoft Excel spreadsheet. You will need to have Microsoft Excel installed on your computer to use the spreadsheet.

Towns Reporting on a GAAP Basis. Towns will receive a letter next week outlining the procedures for submitting the reporting form and the audited financial statements. This letter will also include your username and password for accessing the reporting form.

3. TIF Reporting for 2006 and Required Passwords

TIF Reporting forms will be available soon for the period ending 12/31/2006. In preparation for notifying TIF authorities of their password for reporting, please be sure the TIF Division has your most current email address.

Each Authority's password changes on a yearly basis to enhance security. The password will be emailed to the TIF Authority Representative as soon as the forms are available on the State Auditor's website. Please remember that the password will not be shared by the TIF Division with anyone other than the TIF Authority Representative our office has on file.

If you have any questions or need to update your email address, please call our office at (651) 296-4716 or email your change to tifdivision@state.mn.us.

4. Avoiding Pitfalls – Municipal Liquor Store Internal Controls

Municipal liquor stores are cash businesses that present financial risks that other city functions may not. As a result, cities need to actively monitor liquor store operations. We offer several practical liquor store internal control suggestions in our Statement of Position 2007-1003, available on our website at:

http://www.osa.state.mn.us/other/Statements/icmunicipalliquorstores_0703_statement.pdf

5. Pension Online Forms – Helpful Hints

The Pension Division's online reporting forms contain special formulas called macros that allow you to unhide rows to provide additional reporting

detail. The instructions for the forms and comments within the forms explain where these macros can be used. Remember to select the “Enable Macros” option when opening the online forms. If you do not receive a message box prompting you to enable the macros when you open a form, your version of Excel is probably set to automatically disable all macros. To change this security setting, open Excel and choose “Tools” from your menu bar, scroll down to “Macro,” and select “Security.” On the “Security Level” tab select “Medium.” Save the setting, close Excel, and then re-open the online form. If you are still unable to unhide rows in the forms, or if you have other questions regarding the online forms, please contact your pension analyst for assistance at (651) 282-6110.
