



OFFICE OF THE STATE AUDITOR

E-Update

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State Auditor
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1. Statements of Position
2. County and City Reports Now Available
3. Avoiding Pitfalls: Computer Access – Passwords
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1. Statements of Position

A new Statement of Position is now available on our website. Alternative Approach to OPEB Liability Calculation for Implicit Rate Subsidy, No. 2007-1023, describes a method that some public entities may be able to use to avoid the cost of an actuarial study. It can be found on our website at http://www.auditor.state.mn.us/other/Statements/implicitratesubsidy_0709_statement.pdf.

A revised Statement of Position is now available on our website. In 2007, the Minnesota Legislature granted watershed districts, and soil and water conservation districts authority to make purchases using credit cards. Credit Card Use and Policies, No. 2007-1005, has been updated to include these public entities. It can be found on our website at http://www.auditor.state.mn.us/other/Statements/creditcardusepolicies_0703_statement.pdf.

2. City and County Reports Now Available

The Office of the State Auditor has released the **Minnesota County Finances Report**, which details 2005 Revenues, Expenditures, and Debt & 2006 and 2007 Summary Budgets, and the **Minnesota City Budgets Report**, which details 2007 Summary Budget Data together with 2006 Revised Summary Budget Data. The reports can be viewed at our website:

City Budgets Report,

<http://www.auditor.state.mn.us/default.aspx?page=rptgid07CityBudget>

County Finances Report,

<http://www.auditor.state.mn.us/default.aspx?page=rptgid05county>

3. Avoiding Pitfalls: Computer Access – Passwords

Weak control over access to computer systems increases the risk that the systems may be accessed by unauthorized people. To strengthen these controls, employee passwords should be changed on a regular basis. Strong passwords should be required, such as those using longer and more randomized characters. Employees should not share passwords or usernames.

4. Pension Reminder – Certification Deadline

The first certification deadline for state fire aid is September 15. Please submit any information requested during the reporting year review to your pension analyst as soon as possible, so that your relief association may be certified as eligible for receipt of its 2007 state fire aid in the first round of aid disbursements. The first round of aid disbursements is made on or about October 1. If you have questions, please contact Gail Richie with the Pension Division at (651) 282-6110 or Gail.Richie@state.mn.us.
