



# OFFICE OF THE STATE AUDITOR

## *E-Update*

*The official online news  
publication of the Office  
of the State Auditor*

State Auditor  
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January 4, 2008

1. Deadline – Submit County Summary Budget Data by January 18
2. CTAS Update
3. Pension Update – Working Group
4. Avoiding Pitfalls – Policy for Account Adjustments and Write-offs

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### **1. Deadline – Submit County Summary Budget Data by January 18, 2008**

Minnesota Statute § 6.745 requires all Minnesota counties to provide summary budget data to the Office of the State Auditor. This information helps state policy makers identify overall trends in county revenue and spending decisions. County officials can also use it to compare their budget trends with the trends of similar counties.

The on-line form and instructions are available on the Office of the State Auditor's website at <http://www.auditor.state.mn.us>. The User ID and Password used to submit the County Financial Reporting Form are valid for submitting 2008 budget information. This reporting cycle, the deadline for submitting the information is **January 18, 2008**.

If you require assistance in completing the reporting form, please call Government Information Director Dave Kazeck at (651) 297-3682 or email at [Dave.Kazeck@state.mn.us](mailto:Dave.Kazeck@state.mn.us). If you need a new User ID and/or Password, please email Jessica Schwartz at [Jessica.Schwartz@state.mn.us](mailto:Jessica.Schwartz@state.mn.us).

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### **2. CTAS Update**

#### **W-2 Format**

The format for the 2007 W-2 has changed from the previous year. The update to CTAS accommodates this change for printing W-2 forms. The

new format should be available by January 9. Just a reminder that you can purchase the W-2 forms from any office supply store. The forms are standard two-to-a-page W-2s.

### **CTAS Checks**

The update to CTAS also includes changes in check printing. CTAS will now print the amount of the check in both numbers and words. This change will not require users to buy new checks. However, the vendor address has been moved and users will need to purchase envelopes that use the **QuickBooks format** if they are using window envelopes. This should also be available by January 9.

### **CTAS 2008 Tax Tables NOW AVAILABLE**

The CTAS 2008 Tax Tables are now available on our website at [http://www.auditor.state.mn.us/other/ctas/ctas\\_08\\_taxtables.pdf](http://www.auditor.state.mn.us/other/ctas/ctas_08_taxtables.pdf).

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### **3. Pension Update – Working Group**

The final Working Group meeting of the season will be held on Tuesday, January 8, from 11 a.m. to 1 p.m. at our Saint Paul office. The members will continue their discussion on return to service issues, and will conduct a final review of the Working Group bill for the items that have obtained consensus. Copies of the Working Group proposals and meeting materials are available in the “Fire Relief Association Working Group” section of our website at [www.auditor.state.mn.us](http://www.auditor.state.mn.us). If you have questions regarding the Working Group, please contact Rose Hennessy Allen at (651) 296-5985 or [Rose.Hennessy-Allen@state.mn.us](mailto:Rose.Hennessy-Allen@state.mn.us).

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### **4. Avoiding Pitfalls – Policy for Account Adjustments and Write-offs**

Public entities that bill for services, such as utilities, must sometimes make adjustments to accounts (e.g., to correct an error) and write-offs for accounts (e.g., uncollectible accounts).

We recommend that public entities adopt a written policy that identifies when an employee must obtain authorization (e.g., from a supervisor) for an adjustment to or a write-off for an account. The written policy should also

identify the appropriate level of management approval (e.g., a supervisor or the public entity's governing body) required for proposed adjustments or write-offs. The policy should contain sufficient controls to prevent an employee from unilaterally adjusting or writing-off the employee's own account, or the accounts of family members or friends.

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