



OFFICE OF THE STATE AUDITOR

E-Update

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

**State Auditor
Rebecca Otto**

January 23, 2009

1. Pension: Training Survey
 2. Deadline: Reporting Forms Due
 3. Update: Reducing Energy Costs Conference
 4. Avoiding Pitfalls: Timely Recording of Expenditures
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1. Pension: Training Survey

The Pension Division has created a survey for volunteer fire relief association trustees and representatives to help us plan upcoming training sessions. We would like to gather input before we finalize the topics, format, and locations for our training sessions to help us provide training that is valuable and convenient.

An e-mail was sent to association trustees and representatives on January 9 that contained a link to the survey. If you received our e-mail and have yet to complete the survey, we encourage you to please take a few minutes to answer the nine online questions. If you have questions regarding the survey please contact Michael Johnson at (651) 282-5430 or at mjohnson@osa.state.mn.us. Thank you!

2. Deadline: Reporting Forms Due

January 31st is the deadline for submitting City and County Summary Budget Forms and Local Government Lobbying Costs Forms to the Office of the State Auditor. The forms can be accessed through the State Auditor Form Entry System (SAFES), which can be found at:

<https://www.auditor.state.mn.us/safes/>.

3. Update: Reducing Energy Costs Conference

Over 300 local government officials and others from around the state gathered in St. Cloud this week for the Conference on Reducing Energy Costs in Local Government. State Auditor Rebecca Otto presented the Office of State Auditor's Best Practices Review: Reducing Energy Costs In Local Government. For those attendees who would like to access the online version of the Best Practices Review, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20080702.001>.

4. Avoiding Pitfalls: Timely Recording of Expenditures

A public entity's expenditures should be recorded in the entity's general ledger as soon as the expenditures are made. Do not wait until canceled checks are returned from the bank to enter the expenditures in the general ledger. Such delays prevent the entity from accurately presenting its financial position as the transactions are taking place.

When grant funds are involved, the problems related to the delayed recording of expenditures are compounded. For example, if the expenditure is eligible for reimbursement from a grant, the preparation of grant reimbursement forms may be delayed. As a result, grant-eligible expenditures may be disallowed if the grant period expires before the reimbursement forms are submitted.

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The Office of the State Auditor is located at 525 Park Street, Suite 500, Saint Paul, MN 55103. Phone: 651-296-2551 Fax: 651-296-4755 Web: www.auditor.state.mn.us