



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

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

October 30, 2009

1. Peer Review: Results of 2009 Peer Review
  2. Deadlines: County Financial Reporting Form & Fire Relief Reporting Forms
  3. Released: CTAS Newsletter, Pension Newsletter, & TIF Newsletter
  4. Avoiding Pitfalls: Computer Access by Employees
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### **1. Peer Review: Results of 2009 Peer Review**

Maintenance of an appropriate internal quality control system is essential to performing effective audits and attestation engagements that comply with professional standards. To help ensure the adequacy of and compliance with internal quality control systems, the Office of the State Auditor is required to participate in an external peer review program. The Office of the State Auditor participates in the National State Auditor's Association (NSAA) Peer Review Program to fulfill the peer review requirement.

NSAA's peer reviews are conducted in accordance with policies and procedures developed by the NSAA Peer Review Committee and approved by NSAA members. NSAA has also coordinated with the American Institute of Certified Public Accountants to adapt portions of its copyrighted peer review program materials to fit the NSAA model. NSAA's policies and procedures have been developed to provide detailed guidance in performing and reporting on external peer reviews.

To see the results of the Office of the State Auditor's 2009 Peer Review, go to:

[http://www.auditor.state.mn.us/Other/nsaaPeerReview/nsaaPeerReview\\_2009.pdf](http://www.auditor.state.mn.us/Other/nsaaPeerReview/nsaaPeerReview_2009.pdf)

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## **2. Deadlines: County Financial Reporting Form & Fire Relief Reporting Forms**

### **County Financial Reporting Form**

The deadline for counties to submit their financial reporting form is November 1st. The form can be found at:

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

### **Volunteer Fire Relief Association Reporting Forms**

State law requires the forfeiture of state aid for volunteer fire relief associations that do not submit all required 2008 reporting information by November 30, 2009. There are about 80 relief associations that have yet to submit some or all of their 2008 reporting year forms. Notices were sent via e-mail and U.S. mail last week to relief associations that have not submitted all required reporting information, and copies were also sent to the affiliated municipality.

Your assistance is appreciated in ensuring the late reporting forms are submitted as soon as possible. If you have questions regarding relief association reporting requirements, please contact the Pension Division at (651) 282-6110.

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## **3. Released: CTAS Newsletter, Pension Newsletter, & TIF Newsletter**

### **CTAS Newsletter**

The Fall **CTAS Newsletter** has been released. The Newsletter includes an update on the upcoming CTAS upgrade, information on year-end closing procedures, and an announcement of an upcoming training opportunity. To view the complete newsletter, go to:

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

### **Pension Newsletter**

The October **Pension Newsletter** was released this week. It provides information regarding state aid calculations, relief association membership rights, supplemental benefits, and a 2009 Schedule Form reminder. To view the newsletter, go to:

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

## **TIF Newsletter**

The October **TIF Newsletter** released this week contains information on TIF and development plan filing requirements and on decertification of pre-1979 TIF Districts. To view the complete newsletter, go to:

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

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### **4. Avoiding Pitfalls: Computer Access by Employees**

In many public entities, technology staff is responsible for granting computer access to employees. The technology staff should be notified when an employee ends public employment so that the former employee's access to the entity's computer network can be terminated. Technology staff should also be notified when an employee transfers to a position where the need for data is more limited than it had been in the former position, so that the employee's access to not public information is appropriately restricted.

By communicating changes in employee status to technology staff on a timely basis, access to an entity's computer network and applications can be controlled and safeguarded.

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If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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