



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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

April 9, 2010

1. Trainings: Pension & CTAS Online Trainings
2. Revised: Statements of Position
3. Deadline: Forfeiture Reporting Form
4. Avoiding Pitfalls: Employee Timekeeping and Payroll Procedures

1. Trainings: Pension & CTAS Online Trainings

Pension Online Training

The Office of the State Auditor has recorded an online training that provides instructions on completing the Pension Reporting Form. To view the training session and to see more information on other Pension online training sessions, go to:

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

CTAS Online Training

The Office of the State Auditor is offering a live online training session for CTAS Version 7.0 on the Payroll Module Monday, April 19 at 1:00PM. Questions will be answered during the training session. To register for this training and to see more information on other training opportunities, go to:

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

2. Revised: Statements of Position

County Commissioner Per Diem Payments

The Statement of Position on County Commissioner Per Diem Payments has been revised to acknowledge that, to receive a per diem, a county commissioner's salary must be less than 50% of the governor's salary. To view the complete Statement, go to:

http://www.auditor.state.mn.us/other/Statements/commissionerPerDiem_0707_statement.pdf.

City Bidding and Contract Requirements

The Statement of Position on City Bidding and Contract Requirements has been revised for readability. The Statement can be viewed at:

http://www.auditor.state.mn.us/other/Statements/citybidcontractreq_0703_statement.pdf.

3. Deadline: Forfeiture Reporting Form

April 20th is the deadline for law enforcement agencies to report the final disposition of property seized subject to forfeiture for the month of March. DWI forfeitures do not need to be included in the reports. The forms can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20031119.001>.

4. Avoiding Pitfalls: Employee Timekeeping and Payroll Procedures

Some local units of government have run into problems with employee timekeeping and payroll procedures. To avoid this potential pitfall, we encourage government entities to design and implement a system of internal controls in order to ensure that timekeeping and payroll methods are accurate and reliable.

A good internal control policy should include the following for employees paid on an hourly or daily basis:

- Reports of hours or days worked, not just reports of hours or days absent;
- Employee and supervisor verification of hours worked;
- Education procedures to help users protect their personal information;
- Affirmation of carry-forward amounts for vacation and sick leave; and
- A hold back period to allow for the review and approval of timekeeping documents.

For more information see our Statement of Position on Employee Timekeeping Procedures at:

http://www.auditor.state.mn.us/other/Statements/employeetimekeepingproc_0808_statement.pdf.

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

The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN
55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755

Web: www.auditor.state.mn.us.