



**State Auditor  
Rebecca Otto**

# OFFICE OF THE STATE AUDITOR

## *E-Update*

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

**May 28, 2010**

1. Released: Lobbying Costs Report
  2. Training: How To Successfully Use SAFES
  3. Released: Pension Newsletter
  4. Avoiding Pitfalls: Internal Controls for Special Events
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### **1. Released: Lobbying Costs Report**

The Office of the State Auditor has released the 2009 Local Government Lobbying Services Report. It is a comprehensive report on the expenditures by local governments and their associations for lobbyists and lobbying services during calendar year 2009.

To view the complete report, which includes an executive summary, tables and graphs, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100525.001>.

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### **2. Training: How To Successfully Use SAFES**

The Office of the State Auditor has made available a recorded five-minute online training on how to successfully use the State Auditor's Form Entry System (SAFES). It covers usernames and passwords, logging in, user maintenance, and downloading and uploading reporting forms. To view the training, go to:

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

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### **3. Released: Pension Newsletter**

The May Pension Division Newsletter was released this week. It provides information about state fire aid requirements, an update on the successful Fire Relief Association Working Group Legislation, a reporting reminder, and notices regarding consultant insurance requirements and stock investments. To view the Newsletter, go to:

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

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#### **4. Avoiding Pitfalls: Internal Controls for Special Events**

Relief associations sometimes hold special events. When authorized by law, municipalities, including municipal liquor stores, counties and school districts, can also hold special events. For any entity hosting a special event, written policies and procedures documenting internal controls for the handling of funds at the event are important. Approval of the policies and procedures by the entity's governing body emphasizes their importance and authority.

Documentation of the policies and procedures will help people working at the event understand their role in the internal control system. Documentation will also improve the efficiency and consistency of transaction processing and support management's risk identification, evaluation, and mitigation. The documentation should:

- Describe procedures as they are intended to be performed;
  - Indicate who is responsible for performing each procedure; and
  - Explain the design and purpose of control-related procedures.
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