



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

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August 20, 2010

1. Meeting: Collaborative Governance Council
2. Website: Avoiding Pitfalls Page
3. Avoiding Pitfalls: Internal Control -- More than the Annual Audit

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### **1. Meeting: Collaborative Governance Council**

The next meeting of the Collaborative Governance Council will be held on Thursday, August 26 at 1:00 p.m. in the League of Minnesota Cities building, 145 University Avenue West, St. Paul. Council meetings are open to the public. For more information on the Council and to access meeting materials, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100702.000>.

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### **2. Website: Avoiding Pitfalls Page**

Due to the popularity of the Avoiding Pitfalls found within our weekly E-Update, we have made all of them available on the Office of the State Auditor website. The Avoiding Pitfalls are sorted by main topic alphabetically and are also cross-referenced.

To access this feature, click on the "For Local Officials" tab on the home page and scroll down to "Avoiding Pitfalls". You can also access this feature by clicking on the following link:

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

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### **3. Avoiding Pitfalls: Internal Control -- More than the Annual Audit**

To lessen the risk of fraud, public entities need more than an annual audit. They need to design and implement internal controls to prevent and detect fraud.

Every public employee plays a role in the internal control process. Discussions about internal controls should take place at all levels to emphasize the importance that the public entity places on fraud prevention, and to help employees understand their role in the process.

For more information, see our Statement of Position on The Importance of Internal Controls at:

[http://www.osa.state.mn.us/other/Statements/importanceic\\_0703\\_statement.pdf](http://www.osa.state.mn.us/other/Statements/importanceic_0703_statement.pdf).

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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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Web: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).