

## OFFICE OF THE STATE AUDITOR E-Update

**April 22, 2011** 

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

l. Released:	County	Finances	Report
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2. Reminder: Relief Association Annual Business Renewal

3. Avoiding Pitfalls: Audit Follow-Up

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## 1. Released: County Finances Report

The Office of the State Auditor has released the 2009 Minnesota County Finances Report, which summarizes the financial data of Minnesota Counties for calendar year 2009. The report also examines long-term trends. To view the complete report, which includes an Executive Summary, graphs and tables, please go to:

http://www.auditor.state.mn.us/reports/gid/2009/county/County\_09\_Report\_Final.pdf.

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## 2. Reminder: Relief Association Annual Business Renewal

Each year every volunteer fire relief association must register as a nonprofit corporation with the Minnesota Secretary of State. If a relief association fails to register or notify the Secretary of State of corporate name or address changes, the Secretary of State may reject the registration and dissolve the relief association's nonprofit corporation status.

The annual registration can be completed online at the Secretary of State's website at:

https://online.sos.state.mn.us/abr/corp\_annual\_filing.asp.

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## 3. Avoiding Pitfalls: Audit Follow-Up

Making timely and practical use of audit findings should be a key part of a public entity's internal control system. When a public entity's auditor provides audit findings, the public entity should develop a corrective action plan to resolve each finding. The corrective action plan should identify the person responsible for resolving the finding and a target date for

resolution of the finding. Progress on resolving the findings should be monitored until the findings are either fully resolved or no longer applicable.

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