



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

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January 6, 2012

1. Reminder: SAFES User Authorization Form
2. Released: 2012 CTAS Tax Tables
3. Avoiding Pitfalls: Approval of Claims

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### **1. Reminder: SAFES User Authorization Form**

Access to the State Auditor's Form Entry System (SAFES) must be renewed each calendar year for accountants, auditors, and other consultants who work with volunteer fire relief associations. SAFES access allows an authorized individual to download, submit, and electronically-sign relief association reporting forms.

Relief associations should renew SAFES access for their accountants, auditors, and consultants by completing the SAFES User Authorization Form that is available online at: [https://www.auditor.state.mn.us/Forms/SAFESAuthorization\\_10.pdf](https://www.auditor.state.mn.us/Forms/SAFESAuthorization_10.pdf).

Completed forms can be submitted to the Pension Division at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us) or by fax at (651) 282-5298.

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### **2. Released: 2012 CTAS Tax Tables**

The 2012 Tax Tables for the Small City and Town Accounting System (CTAS) are now available. You can view and download them at:

[http://www.auditor.state.mn.us/other/ctas/docs/ctas\\_12\\_taxtables.pdf](http://www.auditor.state.mn.us/other/ctas/docs/ctas_12_taxtables.pdf).

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### **3. Avoiding Pitfalls: Approval of Claims**

In many public entities, the governing body must approve the payment of all claims.

Before the meeting where the claims will be considered, members of the governing body should fully review each claim for appropriateness and accuracy. If necessary, the supporting documentation for the claim should be examined.

The minutes of the meeting where the claims are considered should identify the claims that are approved. This can be accomplished by attaching a list of claims to the meeting minutes. The minutes should also reference the total amount of the claims list and identify how each member voted.

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