



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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publication of the Office  
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May 24, 2013

1. Released: City Summary Budget Report
2. Pension: Submitting Audit Reports
3. Avoiding Pitfalls: Direct Deposit of Payroll

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### **1. Released: City Summary Budget Report**

The Office of the State Auditor has released the Minnesota City Summary Budget Report, which includes 2013 city budget data together with 2012 revised city budget data. Budgets are simply plans for the coming year. The *2012 budgets* are the budgets adopted by city councils in November and December of 2011. The *2013 budgets* are the budgets adopted by city councils in November and December of 2012.

To view the complete Report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20130521.001>.

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### **2. Pension: Submitting Audit Reports**

Audit reports for volunteer fire relief associations may be submitted electronically through the State Auditor's Form Entry System (SAFES). To submit an audit report electronically through SAFES, the report must be saved as a PDF document and uploaded by the relief association's accountant or auditor.

When submitting audit reports, please be sure to include the management letter. The audit report and management letter should be saved and submitted as one PDF document.

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### **3. Avoiding Pitfalls: Direct Deposit of Payroll**

Eliminating payroll checks is a simple way to eliminate check fraud. Cities, counties, towns, school districts and other political subdivisions or agencies of local government may require

employees to use direct deposit for payroll checks (*see* [Minn. Stat. § 471.426](#)). Using direct deposit for payroll eliminates the possibility that payroll checks may be altered, lost or stolen.

Using direct deposit has several other advantages. It minimizes the entity's cost of distributing checks, replacing lost checks, and buying check stock. Surveys also show that employees value direct deposit. It saves the time and expense involved with cashing or depositing checks and provides employees immediate access to their funds.

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