



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: Forfeiture Reporting
2. Released: Pension Newsletter
3. Avoiding Pitfalls: Employee Timekeeping and Payroll Procedures

1. Deadline: Forfeiture Reporting

August 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of July. To report final disposition of forfeitures, please go to:

<https://www.auditor.state.mn.us/safes/>.

2. Released: Pension Newsletter

The July **Pension Newsletter** has been released. The Newsletter contains information about maximum benefit levels and paying salaries to trustees of a volunteer fire relief association's board. It also provides notices regarding the deposit of membership dues in the special fund and deducting unpaid membership dues from a member's service pension. The complete Newsletter can be viewed at:

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

3. Avoiding Pitfalls: Employee Timekeeping and Payroll Procedures

Some local units of government have run into problems with employee timekeeping and payroll procedures. To avoid this potential pitfall, we encourage government entities to design and implement a system of internal controls in order to ensure that timekeeping and payroll methods are accurate and reliable.

A good internal control policy should include, for employees paid on an hourly or daily basis:

- Reports of hours or days worked, not just reports of hours or days absent;
- Employee and supervisor verification of hours worked;
- Education procedures to help users protect their personal information;
- Affirmation of carry-forward amounts for vacation and sick leave; and
- A hold-back period to allow for the review and approval of timekeeping documents.

For more information, see our Statement of Position on Employee Timekeeping Procedures at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.012>.

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