



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: 2015 Statewide Single Audit
2. Deadline: County Outstanding Indebtedness Reporting Form
3. Avoiding Pitfalls: Disaster Recovery Plan

1. Released: 2015 Statewide Single Audit

The Office of the State Auditor has released the report on Federally Assisted Programs of Subrecipients of the State of Minnesota, also known as the Statewide Single Audit, for the year ended June 30, 2015. The report contains information on agencies that received federal funds from the State of Minnesota and provides information about subrecipients' compliance with federal award programs.

The report can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20160211.000>.

2. Deadline: County Outstanding Indebtedness Reporting Form

The County Outstanding Indebtedness Reporting Form is due March 1st. The form can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20030101.047>.

3. Avoiding Pitfalls: Disaster Recovery Plan

Public entities should adopt a disaster recovery plan to ensure continued governmental operations if faced with a disaster or a major computer breakdown. For example, counties would need to continue with the preparation of payroll, the calculation of tax assessments and settlements, and the recording of receipts and disbursements.

We recommend that a disaster recovery plan include, but not be limited to, the following:

- A list of key personnel, including the actual recovery team, who should be available during the recovery process;
- A description of the responsibilities of each member of the recovery team, and of all other entity employees;
- A plan as to how the entity will continue operations until normal operations are re-established;
- A list of materials needed to continue operations and how they will be obtained;
- Identification of the space to be used during the disaster; and
- A schedule for developing and periodically reviewing and updating the plan.

The Minnesota Disaster Management Handbook, which includes sample resolutions that local units of government may need during a disaster, is available on the Department of Public Safety website at:

<https://dps.mn.gov/divisions/hsem/library/Documents/Disaster%20Management%20Handbook%202011%20Rev%205.pdf>.

More information on disaster planning is available on the Department of Public Safety's Homeland Security and Emergency Management website at:

<http://www.hsem.state.mn.us/hsemhome.asp>.

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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.