



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: County Financial Reporting Form
 2. Available: Registration for OSA Annual Training
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1. Deadline: County Financial Reporting Form

November 1st is the deadline for counties to submit their annual financial reporting form. The form can be found at:

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

2. Available: Registration for OSA Annual Training

Registration for the annual OSA Annual Training is still open. The training will be held on Wednesday, November 15th at the Mermaid Event Center in Mounds View. Topics will include new OPEB requirements and actuarial valuations, legal compliance, a GASB update, cyber security, and ethics.

For details and a link to the online registration, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=2017OSATraining>.

3. Available: 2018 SAFES User Authorization Form

Access to the State Auditor's Form Entry System (SAFES) for accountants, auditors, and other consultants who work with local governments will expire at the end of the calendar year. SAFES

access allows an authorized individual to download, submit, and electronically sign OSA reporting forms.

By completing the 2018 User Authorization Form, local governments can renew SAFES access for their accountants, auditors, and consultants. The form is available for download on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20130131.000>.

4. Avoiding Pitfalls: Monitoring Federal Grant Subrecipients

A governmental entity may pass federal grant funds to another entity. The second entity, known as the “subrecipient” of the grant funds, may be another governmental entity or a non-profit organization. In this situation, the original recipient of the funds has a responsibility to monitor the subrecipient to ensure the grant funds are being used for authorized purposes and as required by the grant agreement and applicable regulations.

These monitoring activities should occur throughout the year and may take various forms, such as:

- Reviewing financial and performance reports submitted by the subrecipient;
- Performing site visits; and
- Maintaining regular contact with the subrecipient and inquiring about program activities.

The federal Office of Management and Budget (OMB) provides detailed information on subrecipient monitoring. The 2017 OMB Compliance Supplement can be found at:

<https://www.aicpa.org/interestareas/governmentauditquality/resources/singleaudit/pages/final2017ombcs.aspx>.

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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.