



## OFFICE OF THE STATE AUDITOR

# E-Update

*The official online news publication of the Office of the State Auditor*

**State Auditor  
Rebecca Otto**

**March 17, 2017**

1. Released: County Summary Budget Report
  2. Reminder: Relief Association Treasurer Bonds
  3. Avoiding Pitfalls: Computer Access by Employees
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### **1. Released: County Summary Budget Report**

State Auditor Rebecca Otto has released the County Summary Budget Report. The report includes 2017 budget data together with 2016 revised budget data.

Budgets are simply plans for the coming year. The 2017 budgets were adopted by county boards in November and December of 2016; the 2016 budgets were adopted by the boards in November and December of 2015.

To view the complete report, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20170315.000>.

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### **2. Reminder: Relief Association Treasurer Bonds**

Minnesota law requires the treasurer of a volunteer fire relief association to be bonded for at least ten percent of the association's special fund assets. The amount of the bond need not exceed \$500,000.

Officers of relief associations affiliated with a city fire department where the city is bonded through the League of Minnesota Cities Insurance Trust (LMCIT) are automatically defined as covered employees on their city's bond, and the relief association does not need to purchase a separate bond. In those cities, the relief association should obtain a copy of the city's LMCIT bond to be sure that the amount of the bond is at least ten percent of the association assets.

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### **3. Avoiding Pitfalls: Computer Access by Employees**

In many public entities, technology staff is responsible for granting computer access to employees. The technology staff should be notified when an employee ends public employment so that the former employee's access to the entity's computer network can be terminated. Technology staff should also be notified when an employee transfers to a position where the need for data is more limited than it had been in the former position so that the employee's access to not public information is appropriately restricted.

By communicating changes in employee status to technology staff on a timely basis, access to an entity's computer network and applications can be controlled and safeguarded.

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