



## OFFICE OF THE STATE AUDITOR

# *E-Update*

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**State Auditor  
Julie Blaha**

**February 22, 2019**

1. Deadline: County Outstanding Indebtedness Reporting Form
2. Released: Statewide Single Audit
3. Notice: 2019 MN State Withholding Allowance Updated
4. Reminder: Relief Association Amended Bylaws
5. Avoiding Pitfalls: Plowing Snow on Private Property

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### **1. Deadline: County Outstanding Indebtedness Reporting Form**

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

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

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### **2. Released: 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, 2018.

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:

<https://www.auditor.state.mn.us/default.aspx?page=20190215.000>

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### **3. Notice: 2019 MN State Withholding Allowance Updated**

The 2019 MN State Withholding Allowance has been updated. This change will require users of the Small Cities and Town Accounting System (CTAS) to update the tax tables in CTAS. The Minnesota State Withholding Allowance in CTAS for 2019 should be updated to \$4,250. Users

may import the updated 2019 Tax Tables, which include the change, from the OSA website or manually change the amount in the payroll module. The update will need to be made before March 1, 2019.

The entering of separate Allowance amounts for State and Federal is only supported in CTAS 2018 and CTAS 2019. We strongly recommend that CTAS users upgrade to the latest version of CTAS. Otherwise, payroll will not correctly calculate. The latest version of CTAS can be downloaded from the State Auditor's Form Entry System (SAFES) at:

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

Please send questions to [CTAS@osa.state.mn.us](mailto:CTAS@osa.state.mn.us) or call (651) 296-6262.

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#### **4. Reminder: Relief Association Amended Bylaws**

Many volunteer fire relief associations are holding their annual meetings now and may be adopting changes to their bylaws. Any amendments to the bylaws which have been adopted should be incorporated into the bylaws.

Please submit copies of the amended bylaws to the OSA. When submitting amended bylaws, also submit copies of the relief association meeting minutes and municipal meeting minutes or resolution reflecting approval of the bylaw changes.

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#### **5. Avoiding Pitfalls: Plowing Snow on Private Property**

Counties and towns have statutory authority to remove snow from private property. The county or town must be paid not less than the cost of the snow removal, and the work must not “unduly delay or interfere” with the removal of snow from public highways under the county or town's jurisdiction. The relevant statute is [Minn. Stat. § 160.21](#).

Some statutes relating to snow removal from roadways apply to specific entities, such as the statute for St. Louis County found at [Minn. Stat. § 383C.234](#). Cities should consult with their attorneys to clarify the scope of their authority to remove snow from private property.

Additionally, counties, towns and cities have specific authority to adopt an annual resolution to remove snow from certain unopened or private roads in uncompleted subdivisions. The provision is found in subdivision 6 of [Minn. Stat. § 160.21](#).

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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](http://www.auditor.state.mn.us)