



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

April 24, 2020



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1. COVID-19 Update: Message from Auditor Blaha
2. Reminder: Signing Pension Reporting Forms
3. TIF: The Small City Exception
4. Avoiding Pitfalls: Management Override

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### 1. COVID-19 Update: Message from Auditor Blaha

Once again, thank you for your service during the COVID-19 pandemic. We at the Office of the State Auditor know that local governments continue to remain on the front lines in delivering public resources to their communities.

In my role as State Auditor I sit on the Executive Council with Governor Walz, Lt. Governor Flanagan, Attorney General Ellison, and Secretary of State Simon. This afternoon we will vote on four new Executive Orders signed by Governor Walz:

- **Executive Order 20-40** easing Stay at Home restrictions for some manufacturing and office work settings
- **Executive Order 20-41** extending distance learning for students through the end of the school year
- **Executive Order 20-42** which ensures that emergency economic relief does not prevent eligibility for essential human services programs
- **Executive Order 20-43** allowing shareholders flexibility to hold remote meetings and avoid group meetings

While some restrictions will be eased under these new Executive Orders, the extension of the Stay At Home order remains in effect until Monday, May 4th. Please note that while some office work settings will begin to slowly transition back, staff at the OSA will continue to primarily work from home. Knowing this, your communication with the OSA is more important than ever. I urge Minnesotans to continue communicating with elected officials at all levels so we have the first-hand information to refine our actions. Please be sure to tell us at the first sign of a question or concern you may have -- your questions will benefit everyone! Contact OSA staff here: <http://www.auditor.state.mn.us/default.aspx?page=contact>.

As a reminder, we have set-up a new page on our website with all COVID-19 related updates from our office: <https://www.auditor.state.mn.us/default.aspx?page=covid19updates>. Please continue to stay safe, stay connected, and stay on track.

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## **2. Reminder: Signing Pension Reporting Forms**

Relief association reporting form submissions are not complete until they are signed by all required form signers. Reporting forms can be signed electronically in the State Auditor's Form Entry System (SAFES). Detailed instructions for signing forms electronically in SAFES are provided in the March 2019 Pension Division Newsletter, which can be accessed on the Office of the State Auditor's website at:

[http://www.auditor.state.mn.us/other/pensiondocs/pensionNewsletter\\_1903.pdf](http://www.auditor.state.mn.us/other/pensiondocs/pensionNewsletter_1903.pdf) (see pg. 4)

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## **3. TIF: The Small City Exception**

Economic development TIF districts generally cannot be used to assist commercial facilities, but the small city exception permits such use of tax increment under certain conditions. To learn more about the Small City Exception, please visit:

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

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## **4. Avoiding Pitfalls: Management Override**

Governmental entities may find themselves dominated by someone who can override internal controls. It may be an elected official or a department head. It may also be a person with a strong personality, or one who has "too many important things to do" to comply with internal control procedures. Left unchecked, "management override" can negate the effectiveness of other internal control measures.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.074>

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