



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. COVID-19 Update: Message from Auditor Blaha

On Thursday I participated in a Midwest Auditor's Round Table with State Auditor's from Ohio, Kentucky, Illinois, and Indiana. Our main takeaway was that we are hearing that revenue loss to local governments may be just as impactful as COVID-19 costs. This highlights that decision makers must consider more than the direct cost of COVID-19 and incorporate the realities of loss or delayed revenue to local government. And this is why we must ensure that funds for local government are prioritized and secured.

Local government in Minnesota is efficient and we want you to have the resources you need to make a direct impact in your communities. We know that now, more than ever, you are on the front lines in delivering safety, health care, and transportation -- and we support you.

Bottom line: Now is not the time to punish the people getting us through this pandemic. We at the Office of the State Auditor value you and we are here for you. Please continue to keep us updated on ways that we may support you -- our staff may be reached via email and phone here: <http://www.auditor.state.mn.us/default.aspx?page=contact>.

2. Pension: Protecting Private Member Data

As volunteer fire relief associations are holding remote meetings and conducting business using electronic means, trustees should be sure that private member data is being protected in accordance with Minnesota's Data Practices Act.

Some reporting forms that a relief association completes contain private member information. For example, the annual Schedule Form completed by defined-benefit lump-sum relief associations contains member birth dates, years of service, leaves of absence, and vesting information. A relief association, therefore, should not share a copy of the Schedule Form or other reporting forms containing private member data without first redacting (removing or covering up) all private data, unless sharing the information with an individual authorized to access the private data.

The Data Practices Office within the Minnesota Department of Administration provides information about data practices on its website, at: <https://mn.gov/admin/data-practices/>.

3. Reminder: 2019 Cash Basis City and Township Filings Due May 15, 2020

The Reporting period for cash basis cities and townships was extended from March 31 to May 15. Please submit the following information to the Government Information Division by May 15, 2020:

Cities: 2019 Financial Reporting Form, Audit (if required) or Financial Statements, Agreed Upon Procedures Engagement (if required)

Townships: 2019 Financial Reporting Form, Audit or Agreed Upon Procedures Engagement (if required), Financial Statements (if using CTAS)

The information should be submitted through the State Auditor's Form Entry System at: <https://www.auditor.state.mn.us/SAFES>.

Information regarding audit and agreed upon procedure requirements is located on our website at: <https://www.auditor.state.mn.us/default.aspx?page=faq>.

4. TIF: TIF Pool Debt Form

In addition to filing an Annual TIF Reporting Form for each district, authorities must also submit a TIF Pooled Debt Form for any outstanding pooled debt. Reporting forms were made available last week and are due to the OSA by August 3, 2020. If you need a Pooled Debt Form created for a debt not previously reported as a pooled debt, please contact our office. To learn more, please visit: <https://www.auditor.state.mn.us/default.aspx?page=TifPoolDebtFrm>.

5. Avoiding Pitfalls: Documentation for Claims - Original Itemized Receipts/Invoices

Original itemized receipts and invoices should be retained by public entities to support claims paid. Itemized receipts are needed to determine the date, time and items purchased. For example, a signature receipt from a credit card purchase would not provide adequate detail such as the time of the purchase, or whether unauthorized purchases (such as alcoholic beverages or meals for additional individuals) were made.

This Avoiding Pitfall is available on our website at: <https://www.auditor.state.mn.us/default.aspx?page=20090724.030>

If you are interested in signing up to receive an e-mail version of the E-Update regularly, send an e-mail with your contact information to signup@osa.state.mn.us.

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