



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
2. Relief Associations: Minnesota Deferred Compensation Plan
3. Reminder: TIF Certification Cut-Off Approaching
4. Avoiding Pitfalls: Non-Travel Employee Meal Reimbursement

1. COVID-19 Update: Message from Auditor Blaha

By now, you've likely seen the news about moving from a **Stay at Home** approach to a **Safe at Home** approach for our response to COVID-19 in Minnesota (effective Monday, May 18, 2020). This Executive Order (and all past Executive Orders) may be found here: <https://mn.gov/governor/news/executiveorders.jsp>. A key line from the **Safe at Home Executive Order 20-56** is this:

Minnesota Executive Order 20-56, Section 7, sub section c: Continue to work from home whenever possible. Any worker who can work from home must do so.

This means that, for the most part, staff from the Office of the State Auditor will continue to work from home. Keep sending us your questions and ideas by contacting us here: <https://www.auditor.state.mn.us/default.aspx?page=contact>.

Thank you for staying the course and helping to increase protection for our communities. Your work and service are more appreciated than ever before in this unprecedented time.

2. Relief Associations: Minnesota Deferred Compensation Plan

Volunteer firefighters are eligible to participate in the Minnesota Deferred Compensation Plan administered by the Minnesota State Retirement System. This plan offers a tax-deferred savings plan that can help supplemental other retirement benefits. Volunteer firefighters may also choose to roll over their relief association service pension to their deferred compensation account. Volunteer firefighters who would like to enroll in the deferred compensation plan must do so before terminating public employment.

Additional information about the plan is available on the Minnesota Deferred Compensation Plan website, at: <https://www.msrs.state.mn.us/mndcp>.

3. Reminder: TIF Certification Cut-Off Approaching

After a TIF plan is approved, an authority must request certification of the TIF district by the county auditor, who then certifies the district's original values. June 30th is an important cut-off date for the certification request. Requests for certification made on or before this date will have their original values based on the previous assessment year, and requests made after June 30th will be based on the current assessment year. TIF authorities should seek to understand the implications and plan accordingly.

4. Avoiding Pitfalls: Non-Travel Employee Meal Reimbursement

The cost of meals is normally a personal expense. Government employers may provide meals to their employees only when it is necessary to do so. Generally, such business necessity can be shown when an employee is in travel status. For those government employers that permit meal reimbursement for non-travel necessary meals, a policy should be adopted setting forth what meals are eligible for reimbursement.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20200515.003>

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