



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Message from Auditor Blaha

Our 2020 Local Government Training Conference is coming up! This training will be hosted virtually by the Office of the State Auditor and the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) on Wednesday, November 18.

Even though we cannot physically be together, we want you to be able to receive the training and tools needed to do your work most effectively. One of the most important services we provide is supporting your work. We hope that the virtual nature of this conference will allow even more of you to attend and participate.

More details for this conference may be found below in item #2 as well as online here: <https://www.auditor.state.mn.us/default.aspx?page=2020osatrainig>.

We look forward to "seeing" you soon!

2. Registration Open for the Local Government Training Conference

The registration for the Office of the State Auditor's Local Government Training Conference is now available. The Office of the State Auditor is partnering with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) to present our annual Local Government Training Conference on Wednesday November 18, 2020. The conference is being presented virtually (online).

The announcement page and the link to registration can be accessed by going to: <https://www.auditor.state.mn.us/default.aspx?page=2020osatrainig>.

3. Meeting: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group met on October 20. The Working Group members approved draft language that clarifies supplemental benefit eligibility for members who are paid more than one lump-sum distribution, defines the term "municipal clerk" in the relief association statutes, and permits forfeiture of a nonvested defined contribution plan member account if the former member passes away and no survivor or death benefit is payable.

The Working Group members also discussed whether full-time firefighters should be prohibited from working as a paid-on-call firefighter for the same fire department. The Working Group will continue its consideration of this topic at its next meeting, on November 17.

A recording of the Working Group meeting is available on the OSA's YouTube channel, at: <https://www.youtube.com/user/MinnesotaOSA/videos>.

4. Available: 2021 User Authorization Form

Access to reporting forms for accountants, auditors, and other consultants who work with volunteer fire relief associations will expire at the end of the calendar year. Relief association officers will need to renew access for their accountants, auditors, and consultants by completing the 2021 User Authorization Form that is now available for download on the OSA website at:

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

5. TIF: Retention of TIF Records

Minnesota law requires that public records be retained indefinitely, unless they are disposed of with specific permission from the records disposition panel or in accordance with an approved records retention schedule. Most cities use the approved General Record Retention Schedule for Cities.

In general, basic TIF records verifying the creation and governance of a district, including resolutions, agreements and certifications, must be kept for the life of the district plus 10 years. Financial support records, such as invoices, generally must be kept for 10 years after they are created, but the retention period can be reduced to six years under certain criteria.

For additional information regarding the retention of TIF records, please see our Statement of Position on record retention: <https://www.auditor.state.mn.us/default.aspx?page=20110525.009>.

If you have any questions, please contact us at TIF@osa.state.mn.us.

6. Avoiding Pitfalls: Intact Deposits

Deposits of funds received by public entities should be made intact. That is, deposits should be comprised of the actual cash and checks received. Employees and other individuals should not be allowed to cash personal checks from funds awaiting deposit.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20100618.000>

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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