



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

November 13, 2020



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1. Message from Auditor Blaha
2. Reminder: Decertified TIF District Forms
3. Reminder: Last Chance to Register for the OSA Training Conference
4. Meeting: Volunteer Fire Relief Association Working Group
5. Released: 2019 Town Finances Report
6. Avoiding Pitfalls: Data Practices

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### 1. Message from Auditor Blaha

The dramatic rise in COVID-19 cases have taken their toll on our state. Nearly every day we are hitting new highs in confirmed cases, hospitalizations, and deaths. The numbers are sobering and they require swift and immediate action. This week Governor Walz announced updated restrictions on social gatherings. Complete details may be found here: <https://mn.gov/covid19/>.

Here are some direct actions you may take:

1. Get tested -- testing is now more widely available across the state and you do not need to be symptomatic to get tested. Testing locations may be found here: <https://mn.gov/covid19/for-minnesotans/if-sick/testing-locations/index.jsp>.
2. Keep social gatherings to a minimum. If you must gather, maintain social distance and keep your gatherings to a maximum of ten people from no more than three households.
3. Wear a mask. This has been proven to be the most effective way to minimize the spread of COVID-19 in public.

These decisions are difficult to make -- but they are made by putting the health and safety of Minnesotans first. Please be sure to do your part for yourself, your family, and your community.

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### 2. Reminder: Decertified TIF District Forms

Many TIF districts are set to decertify at the end of the year. When a TIF district is decertified, a Confirmation of Decertified TIF District Form must be completed and submitted to the OSA within 90 days of the decertification. To learn more, please visit:

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

You can find a copy of the Confirmation of Decertified TIF District Form here:

[https://www.auditor.state.mn.us/forms/tif/tifDecert\\_form.pdf](https://www.auditor.state.mn.us/forms/tif/tifDecert_form.pdf).

If you have any questions, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

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### **3. Reminder: Last Chance to Register for the OSA Training Conference**

The Office of the State Auditor's Local Government Training Conference will take place this coming week on Wednesday, November 18, 2020. For more information, as well as a link to register, please go to:

<https://www.auditor.state.mn.us/default.aspx?page=2020osatrainning>.

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### **4. Meeting: Volunteer Fire Relief Association Working Group**

The Volunteer Fire Relief Association Working Group met on November 10. The Working Group previously was asked to consider whether it had a position on whether individuals who are employed as full-time firefighters should be legally prohibited from serving as volunteer firefighters for the same fire department. Currently, the law does not prohibit this. The Working Group took the position of supporting current law. In response to another, similar request, the Working Group considered whether to take a position on whether relief associations should be required by law to invest through the Minnesota State Board of Investment. Current law gives relief associations this option but does not mandate it. The Working Group also agreed to support current law on this issue. The Working Group noted that in both cases, current law supports local control and recognizes the differing and unique needs of communities. Finally, the Working Group adopted language that clarifies filing and application fees that may be paid from a relief association's special fund and how the audit threshold is measured.

The Working Group will meet again on November 17, from 11:00 a.m. to 12:30 p.m. The Working Group will discuss how supplemental state aid is calculated and whether a change to the calculation method should be recommended. The Working Group will also consider the length of time that service credit for nonvested members of defined benefit plans should be retained, and whether changes should be made to combined service pension calculations for firefighters with credit in more than one fire department.

For those who are interested in watching, the meeting will be live-streamed to the Office of the State Auditor (OSA)'s YouTube channel, at:

<https://www.youtube.com/channel/UCkKaNqVJYulc26DQIA4wAIQ>.

Meeting agendas and materials are available on the Working Group page of the OSA website at: <https://www.auditor.state.mn.us/default.aspx?page=reliefworkinggroup>.

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### **5. Released: 2019 Town Finances Report**

The annual Town Finances Report, a comprehensive report on revenues, expenditures, and debt for Minnesota's towns, has been released. This report analyzes town financial operations for the calendar year ended December 31, 2019. The 2019 Minnesota Town Finances report shows revenues and expenditures increased and debt service decreased.

For the complete report, which includes an Executive Summary, graphs, and tables, go to: <https://www.auditor.state.mn.us/default.aspx?page=2019TownReport>.

The 2019 Minnesota town revenues and expenditures have been updated in the Comparison Tools. The Comparison Tools allows you to compare information for the same town for two different years, or to compare one town to another town. The Comparison Tools may be found here: <https://www.auditor.state.mn.us/default.aspx?page=ComparisonTools>

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## 6. Avoiding Pitfalls: Data Practices

Local governments must comply with the Minnesota Data Practices Act. Towns, however, are generally exempt – only towns in the metropolitan area with urban powers must comply with the Data Practices Act.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.022>

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