



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

December 11, 2020



Follow us on Twitter  
@MNStateAuditor

1. Message from Auditor Blaha
2. Available: 2021 City and County Summary Budget Form
3. Meeting: Volunteer Fire Relief Association Working Group
4. Available: Agreed-Upon Procedures Guide and Report for Fire Relief Associations
5. TIF: Timely Payment of TIF Enforcement Deductions
6. Avoiding Pitfalls: Release of Not Public Data to the State Auditor.

---

### 1. Message from Auditor Blaha

Shifting to online meetings has tested all of our understanding of Minnesota's Open Meeting Law.

As you set up your meetings, remember that the Data Practices Office of the Minnesota Department of Administration handles questions and opinions on our Open Meeting Law. Contact them at (651) 296-6733 or <https://mn.gov/admin/data-practices/> whenever you are unsure of how to conduct your meetings in a way that builds trust and ensures transparency.

---

### 2. Available: 2021 City and County Summary Budget Form

The 2021 City and County Summary Budget Form is now available through SAFES (State Auditors Form Entry System) at: <https://www.auditor.state.mn.us/SAFES/Default/Login>.

Minnesota law requires all Minnesota cities and counties to provide summary budget data to the Office of the State Auditor. Instructions for completing the form are available on our website at: <https://www.auditor.state.mn.us/forms/gid/instructionforsummarybudgetdataform.pdf>.

We are asking all cities and counties to complete and submit the Budget Form by **January 19, 2021**. The earlier due date allows more time for analysis in light of the COVID-19 pandemic. We thank you for your cooperation.

---

### 3. Meeting: Volunteer Fire Relief Association Working Group

The Working Group will meet on December 15, from 11:00 a.m. to 12:30 p.m. The Working Group will discuss how supplemental state aid is calculated and review estimates of how aid amounts would change if based on the number of active firefighters. The Working Group will discuss the timing of payments to former spouses following the divorce of a relief association member, and a change to CPA certification requirements when a relief association chooses to have an audit prepared when one is not statutorily required.

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>.

---

#### **4. Available: Agreed-Upon Procedures Guide and Report for Fire Relief Associations**

The 2020 Agreed-Upon Procedures Guide and Sample Independent Accountant's Report are now available on the OSA website in both MS Word and PDF versions, at:

<https://www.auditor.state.mn.us/default.aspx?page=20151209.000>.

The guide and report are to be used by certified public accountants who are performing an attestation of a volunteer fire relief association for the 2020 calendar year. A relief association with special fund assets and liabilities of less than \$500,000, and that has not exceeded this threshold in a prior year, is required to have its annual financial reporting form attested to by a certified public accountant in accordance with agreed-upon procedures prescribed by the Office of the State Auditor (OSA).

A sample client representation letter is also available on the OSA website at the above link. Later this month, additional documents will be available for those who wish to issue reports for 2020 based on the new guidance of Statement on Standards for Attestation Engagements No. 19.

---

#### **5. TIF: Timely Payment of TIF Enforcement Deductions**

As counties make settlements and distributions of property tax collections in December and January, please do not forget to make timely payments of the TIF Enforcement Deduction to the State. To learn more, please visit:

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

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

---

#### **6. Avoiding Pitfalls: Release of Not Public Data to the State Auditor.**

Political subdivisions sometimes ask if they can release to the State Auditor information that is classified as "not public data" under the Minnesota Government Data Practices Act. Minnesota law expressly allows political subdivisions to provide the State Auditor with not public information for an examination, financial audit, compliance audit, or investigation performed by the State Auditor.

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.024>

---

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](mailto:signup@osa.state.mn.us).

The Office of the State Auditor is located at **525 Park Street, Suite 500, Saint Paul, MN 55103**.

**Phone:** 651-296-2551 or 800-627-3529 (TTY) | **Fax:** 651-296-4755

**Web:** <https://www.osa.state.mn.us>