



State Auditor
Julie Blaha

OFFICE OF THE STATE AUDITOR

E-Update

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1. Message from Auditor Blaha

I want to extend our deep appreciation and amazement for your incredible work this year. Over these past few months you have:

- *Maintained our safety nets at a time when they have been put to the ultimate test,
- *Moved CARES Act dollars at record speeds to places that desperately needed support,
- *And run the biggest and most complex election in Minnesota history.

You did all of that and still managed to hit all of your reporting deadlines. Like I said, we are amazed and I am inspired.

As we look forward to the New Year, it can be very tempting not to want to look back. This may feel especially tempting this year since we have so much to look forward to in the future (not least of which is a vaccine and physically gathering once again). So as wonderful as it is to look forward, I hope that you will also take time to celebrate your incredible achievements from 2020. In this very difficult year, you should be proud of all that you have done to hold your communities together.

It is with the utmost gratitude that I say thank you. I am so proud to be your Minnesota State Auditor and I look forward to our continued partnerships in 2021.

I wish you all a joyous holiday season and very happy new year!

Julie

Please note that the OSA E-Update will resume in the New Year on Friday, January 8, 2021.

2. Released: 2019 Municipal Liquor Store Report

The OSA has released the 2019 Analysis of Municipal Liquor Store Operations. The report provides comparative data on liquor store operations which are owned and operated by Minnesota cities. To view the complete report, which includes an Executive Summary, tables, and graphs, go to: <https://www.auditor.state.mn.us/default.aspx?page=20201217.001>.

3. 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.

4. Reminder: TIF Credit Payments

There are several property tax credits that are apportioned and distributed to TIF districts (typically on December 26th) that should be identified and treated as tax increment by TIF authorities. To learn more, please visit:

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

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

5. Updated: Key Reporting Requirements Calendar for Relief Associations

The updated Key Reporting Requirements calendar is now available on the OSA website. The calendar lists each reporting form that volunteer fire relief associations must submit to the OSA, and additional required State reporting. Links to the forms and their applicable due dates are also provided.

The calendar can be found under the heading “Resources for Completing Forms” at:

<https://www.auditor.state.mn.us/default.aspx?page=20070105.001>.

6. Reminder: Relief Association Economic Interest Statements

Every year, each volunteer fire relief association board member and chief administrative officer is required to complete a *Statement of Economic Interest*. The Statement must be filed with the chief administrative officer of the relief association and be made available for public inspection.

The chief administrative officer of a relief association must also submit a *Certified Listing of Individuals Who Filed a Statement of Economic Interest* form to the Campaign Finance and Public Disclosure Board by **January 15, 2021**. This form must list all individuals who have filed *Statements of Economic Interest* with the relief association for the preceding 12 months, along with the address of the office at which the statements are available for public inspection.

For your convenience, the *Statement of Economic Interest* and *Certified Listing of Individuals Who Filed a Statement of Economic Interest* forms are available in the Pension Forms section of our website under the “Current Forms” heading, or by going to: <https://www.auditor.state.mn.us/default.aspx?page=20070105.001>.

7. Meeting: Volunteer Fire Relief Association Working Group

The Working Group met on December 15. The Working Group reviewed estimates of how supplemental state aid amounts would change if based on the number of active firefighters. The Working Group also discussed the timing of payments to former spouses following the divorce of a relief association member, and approved draft language that would change CPA certification requirements when a relief association chooses to have an audit prepared when one is not statutorily required. A change was also approved that would permit relief associations with defined benefit plans to forfeit service credit of nonvested former members after at least five years.

The Working Group will meet again on **January 12, 2021**, to review final drafts of the legislative proposals. Working Group meeting materials, including links to view recordings of previous meetings, are available on the Working Group page of the OSA website at:

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

8. Avoiding Pitfalls: Sale of Public Property to Public Officers and Employees

Generally, political subdivisions may not sell property or materials owned by the political subdivision to its officers or employees.

The relevant statute, **Minn. Stat. § 15.054** (<https://www.revisor.mn.gov/statutes/cite/15.054>), contains an exception to this general prohibition for employees, but not for officers, if the property or materials are no longer needed by the political subdivision and the sale is made after reasonable public notice (at least one week's published notice) at a public auction or by sealed bids. To qualify for the exception, the employee must not be directly involved in the auction or the sealed bid process.

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.015>

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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