



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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December 30, 2016

1. Released: 2016 Legal Compliance Audit Guides
2. CTAS: 2017 Tax Tables Available
3. Updated: Key Reporting Requirements Calendar for Relief Associations
4. Available: Information for New Relief Association Trustees
5. Avoiding Pitfalls: Donations of Gambling Funds

1. Released: 2016 Legal Compliance Audit Guides

Minnesota political subdivision audits must include financial and legal compliance audits. The OSA annually publishes the Minnesota Legal Compliance Audit Guides for Political Subdivisions to establish the minimum scope for the required legal compliance audits. The guides are available on the OSA website in both PDF and Word formats.

To access the 2016 Minnesota Legal Compliance Audit Guides, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20161228.007>.

2. CTAS: 2017 Tax Tables Available

The 2017 Tax Tables for the Small City and Town Accounting System (CTAS) are now available. To view and download the tax tables, look under the “CTAS Documents” heading at:

<http://www.auditor.state.mn.us/default.aspx?page=ctas>.

3. Updated: Key Reporting Requirements Calendar for Relief Associations

The updated Key Reporting Requirements calendar is now available for download from the

OSA website. The calendar identifies each reporting form that volunteer fire relief associations must submit to the OSA and also identifies additional required State reporting. Links to forms and due dates are also provided.

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

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

4. Available: Information for New Relief Association Trustees

Many volunteer fire relief associations will be holding annual meeting and elections soon. The OSA publishes "Information for New Fire Relief Association Trustees", a one-page document that includes links to resources on our website for trustees. This is provided to help new members of a relief association’s board of trustees be successful.

The document can be found under the heading “Other Resources” at:

<http://www.auditor.state.mn.us/default.aspx?page=20120214.000>.

5. Avoiding Pitfalls: Donations of Gambling Funds

Cities, towns, and counties may not use donations from lawful gambling for the benefit of a pension or retirement fund. Therefore, even if a city or town finds it difficult to make the required municipal contribution to its firefighters’ pension fund, the city/town cannot use gambling funds for the contribution.

The governing statutes are [Minn. Stat. §§ 349.12, subd. 25\(c\)\(3\)](#), and [471.6151](#).

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