



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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**January 19, 2018**

1. Deadline: Forfeiture Reporting When No Property Seized
2. Available: City and Town Financial Reporting Forms
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### **1. Deadline: Forfeiture Reporting When No Property Seized**

Law enforcement agencies must file a no forfeitures report by January 31<sup>st</sup> if they had no forfeitures to report in 2017. To complete this reporting requirement, please go to:

<https://www.auditor.state.mn.us/safes/>.

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### **2. Available: City and Town Financial Reporting Forms**

The 2017 Financial Reporting Forms for towns and cities are now available for download from our website. The forms are in a Microsoft Excel format (.xlsx), and you may need to click on an “Enable Editing” button on the top of the form to begin entering data.

The forms can be accessed at:

<https://www.auditor.state.mn.us/safes/>.

Instructions for completing the form can be found at:

<https://www.auditor.state.mn.us/default.aspx?page=20130724.003#CurrentFormInstructions>.

Forms submitted using the most recent version of the free program LibreOffice will also be accepted. Contact us at [gid.osa@osa.state.mn.us](mailto:gid.osa@osa.state.mn.us) for more information on using that program.

The deadline for cash towns and cities to submit the forms is March 31. The deadline for towns and cities using GAAP is June 30.

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### **3. CTAS: Updated Tax Tables Now Available**

The Internal Revenue Service (IRS) has updated the 2018 tax tables to incorporate changes made by tax reform legislation enacted in late December 2017. The IRS recommends employers implement the new tables as soon as possible, but no later than February 15, 2018.

The updated 2018 tax tables are now available to be imported into CTAS. If you imported 2018 tables to the program prior to 1:00 PM on January 12, 2018, you will need to import the updated 2018 Tax Tables (also known as 'Second Edition'). For more information and links to the updated tables, go to:

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

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

The Volunteer Fire Relief Association Working Group met on January 17. The Working Group members and other stakeholders discussed the proposal to increase the maximum allowable lump-sum benefit level to \$15,000 per year of active service that will be before the Legislative Commission on Pensions and Retirement during the 2018 Legislative Session. This was not a Working Group proposal, but the Group has been asked to consider weighing in on it. The Working Group also discussed the current statutory authority that permits relief associations, if certain conditions are met, to increase their benefit levels without municipal ratification. The Working Group will continue its discussion on these topics at its next meeting.

The next Working Group meeting is scheduled for Wednesday, January 31 from 11:00 a.m. to 1:00 p.m. The location of the meeting is to be determined, and notice will be provided in next week's Update. Meetings are open to the public. Agendas and materials will be available on the OSA website at:

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

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### **5. Reminder: Relief Association Amended Bylaws**

Many volunteer fire relief associations are holding their annual meetings now and may be adopting changes to their bylaws. Any amendments to the bylaws which have been adopted should be incorporated into the bylaws.

Please submit copies of the amended bylaws to the OSA. When submitting amended bylaws, also submit copies of the relief association meeting minutes and municipal meeting minutes or resolution reflecting approval of the bylaw changes.

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## **6. Avoiding Pitfalls: Payroll Entries**

In many larger public entities, the personnel office notifies the payroll office of new hires, promotions, pay increases, and other personnel-related financial changes. The payroll office then enters the changes into the payroll system.

A person who is independent of the payroll function should review payroll checks issued or payroll reports to determine whether all payments were made to actual employees, any pay increases were authorized, and the hours worked appear to be correct. Where possible, the duties of generating and signing payroll checks should be segregated from the payroll processing function.

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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 [Jim.Levi@osa.state.mn.us](mailto:Jim.Levi@osa.state.mn.us)

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