



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

*The official online news
publication of the Office
of the State Auditor*

January 26, 2018

1. Deadline: City & County Summary Budget Forms
2. Deadline: Lobbying Costs Reporting Form
3. Released: Fire Relief Association Reporting Forms
4. Meeting: Fire Relief Association Working Group
5. CTAS: Year-End Financial Submissions Now Accepted
6. Released: Pension Newsletter & CTAS Newsletter
7. Avoiding Pitfalls: Confirm Decertification Dates of TIF Districts

1. Deadline: City & County Summary Budget Forms

January 31st is the deadline for cities and counties to submit the Summary Budget Reporting Form. The forms can be accessed at:

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

Instructions for completing the forms can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20111209.001>.

2. Deadline: Lobbying Costs Reporting Form

The Local Government Lobbying Costs Reporting Form is due January 31st. The form can be found at:

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

3. Released: Fire Relief Association Reporting Forms

The 2017 Financial and Investment Reporting Entry (FIRE-17) Form and 2018 Schedule (SC-18) Form for volunteer fire relief associations are now available for completion. The forms can be accessed at:

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

Relief associations with assets and liabilities of less than \$500,000 must submit 2017 reporting forms and an agreed-upon procedures report by March 31. Relief associations with assets or liabilities of \$500,000 or more must submit 2017 reporting forms and an audit report by June 30. The Agreed-Upon Procedures Guide and a Sample Independent Accountant's Report are available on the OSA website at:

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

A reporting checklist which includes detailed instructions for accessing the forms, submitting the forms, and electronically signing them can be downloaded under the "Resources for Completing Forms" heading on the Pension Forms page of the OSA website at:

www.auditor.state.mn.us/default.aspx?page=20070105.001#ResourcesforCompletingForms.

4. Meeting: Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group will meet on Wednesday, January 31 from 11:00 a.m. to 1:00 p.m. at the Office of the State Auditor, 525 Park Street, Suite 500, Saint Paul.

Meetings are open to the public. Agendas and materials are available on the OSA website at:

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

5. CTAS: Year-End Financial Submissions Now Accepted

CTAS users can now submit their 2017 Financial Reporting Form to the OSA directly from the CTAS program. Please note that you must be using CTAS Version 8.4.3 or CTAS 2017 to utilize this feature.

You will receive a confirmation number when your submission is accepted. Instructions for submitting the form can be downloaded from the CTAS page on the OSA website under the "Other Resources" heading at:

www.auditor.state.mn.us/default.aspx?page=ctas#OtherResources

6. Released: Pension Newsletter & CTAS Newsletter

Pension Newsletter

The January **Pension Newsletter** has been released. The Newsletter provides an update on the Fire State Aid Work Group, information about the annual Broker Certification requirement, and reminders about upcoming deadlines for volunteer fire relief associations.

The complete Newsletter can be accessed at:

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

CTAS Newsletter

The Winter **CTAS Newsletter** has been released. The Newsletter contains information on the upcoming release of CTAS 2018 and details on CTAS Year-End Processing procedures. To view the complete Newsletter, go to:

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

7. Avoiding Pitfalls: Confirm Decertification Dates of TIF Districts

After a municipality approves the establishment of a TIF district, the district is certified and its estimated decertification date is recorded by the county. The decertification date is adjusted if the year the district receives its first increment is different than originally estimated.

It is important that a development authority and its county confirm that there is agreement on a TIF district's decertification date. If the authority receives tax increment after the decertification date, it must return the increment to the county for redistribution. If the county's recorded decertification date is earlier than the date used by the development authority, the authority may not be able to cover its bonded debt obligations or its contractual obligations.

If tax increment is received in error, the county auditor has the authority to correct the error through the Correction of Errors provision in the TIF Act. For more information on correcting TIF errors, see our Statement of Position available at:

<http://www.auditor.state.mn.us/default.aspx?page=20110519.004>.

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

The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.

Web: www.auditor.state.mn.us.