



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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February 2, 2018

1. Released: CTAS 2018
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1. Released: CTAS 2018

CTAS 2018, the latest update to the Small City & Town Accounting System (CTAS), will be available for download on Tuesday, February 6. Entities which have purchased CTAS 8 or CTAS 2017 can download and use CTAS 2018 at no additional cost. CTAS users will be notified by e-mail when the program is available.

Download and installation instructions will be available on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=ctasv8training>.

If your entity would like to purchase CTAS 2018, an Order Form can be downloaded from the CTAS page of our website at:

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

2. Deadline: Supplemental Benefit Reimbursement Forms

Supplemental Benefit Reimbursement (SBR) forms for volunteer fire relief associations seeking reimbursement in March 2018 of supplemental benefits paid are due to the Minnesota Department of Revenue (DOR) by February 15, 2018.

Relief associations seeking reimbursement must use the online SBR form available on the DOR

website. The reimbursement form and instructions are available on the DOR website at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx.

The online form requires relief associations to provide their Minnesota Tax ID number. If a relief association does not know its ID number, it can be obtained by calling the DOR at (651) 282-5225 during business hours.

3. Update: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group met on January 31. Group members and other stakeholders discussed the proposal that will be before the Legislative Commission on Pensions and Retirement during the 2018 Legislative Session to increase the maximum allowable lump-sum benefit level to \$15,000 per year of active service. This was not a Working Group proposal, but the Group has been asked to consider weighing in on it.

After a thorough discussion, the Working Group members voted to support the legislative proposal as it is currently drafted. The proposal as drafted would apply to all defined-benefit relief associations, although, based on their current funding, very few relief associations would be able to offer a benefit level at the higher maximum.

Working Group materials are available on the OSA website at:

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

4. Released: TIF Newsletter

The January **TIF Newsletter** has been released. The Newsletter contains information on distribution of delinquent taxes after decertification and on authorization for consultants to access SAFES. To view the complete Newsletter, go to:

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

5. Avoiding Pitfalls: Change in Bonded Officers

When the term of a bonded officer of a local unit of government expires or the officer dies, resigns or is removed from office, the local unit of government must conduct a “thorough examination” of the officer’s accounts. The examination may be performed by the local unit of government or by an independent accounting firm.

Any shortages or irregularities found during the examination must be reported in writing to the officer and to the bond sureties. The relevant statute is [Minn. Stat. § 574.23](#). If the examination discloses evidence of theft, embezzlement, or the unlawful use of public funds or property, the OSA should be notified. Information about the OSA reporting requirement can be found at:

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

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

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