



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

September 25, 2020



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1. Message from Auditor Blaha
2. Scheduled: Volunteer Fire Relief Association Working Group
3. Released: Pension Newsletter
4. TIF: TIF Codes for County Auditors
5. Avoiding Pitfalls: Taxable Employee Expense Reimbursements

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### 1. Message from Auditor Blaha

First, I want to thank you for getting your reports to the Office of the State Auditor on time. We have found that even during the COVID-19 pandemic, local governments are on pace with hitting reporting deadlines – some local entities are doing even better than last year!

Our data is going to be more important than ever especially when it comes to budgets. We know that there will be financial challenges ahead of us and good data will be key to finding workable solutions. As we work to create a path forward during these tough financial times, we appreciate you staying on track.

Once again, thank you for all you do to support your town, city, or county. These are trying times and your work allows Minnesotans to have the data they need to make good decisions.

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### 2. Scheduled: Volunteer Fire Relief Association Working Group

The Office of the State Auditor will again convene the Volunteer Fire Relief Association Working Group this fall. The Working Group meets to identify and work through current and pressing relief association issues. The first meeting of the Working Group is set for October 6 and will be held from 11:00 a.m. to 12:30 p.m.

The meetings will be held remotely via Zoom or a similar platform, and will be live-streamed for those who are interested in watching. The live-stream link, and the meeting agendas and materials, will be available on the Working Group page of the OSA website a few days before each meeting date. If you have questions or would like to speak on any of the agenda topics, please contact us at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us).

Additional Working Group meetings have been scheduled for October 20, November 10, November 17, and December 15. The Working Group page of the OSA website can be found at: <https://www.auditor.state.mn.us/default.aspx?page=reliefworkinggroup>.

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### **3. Released: Pension Newsletter**

The September Pension Newsletter has been released. The Newsletter provides information about 2020 fire state aid distributions. The Newsletter also includes information about a recent law change that affects how investment returns can be credited to members of relief associations with a defined contribution plan. An explanation of relief association plan types is also provided.

The complete Newsletter can be accessed at:

[https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter\\_2009.pdf](https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter_2009.pdf).

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### **4. TIF: TIF Codes for County Auditors**

When county auditors certify new a TIF district and set it up in their systems, there are important codes to understand and assign. These codes facilitate data reporting with the Office of the State Auditor and the Department of Revenue. To learn more, please visit:

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

If you have any questions, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

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### **5. Avoiding Pitfalls: Taxable Employee Expense Reimbursements**

If employee expenses are submitted for reimbursement more than 60 days after the expense is incurred, the reimbursement may be taxable and appropriate withholdings would need to be made.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.040>

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

The Office of the State Auditor is located at **525 Park Street, Suite 500, Saint Paul, MN 55103.**

**Phone:** 651-296-2551 or 800-627-3529 (TTY) | **Fax:** 651-296-4755

**Web:** <https://www.auditor.state.mn.us>