



State Auditor
Julie Blaha

OFFICE OF THE STATE AUDITOR

E-Update

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1. Message from Auditor Blaha

As more information comes out about the Johnson & Johnson vaccine, it is likely that an increase in community questions are flooding your way.

First and foremost, please continue to direct people to the Vaccine Connector to be registered for up-to-date information on their vaccine timeline:

<https://mn.gov/covid19/vaccine/connector/index.jsp>

As of Wednesday this week the CDC placed Minnesota at #3 in the nation for vaccination distribution! This accomplishment is due in large part to the Community Vaccination Program (<https://mn.gov/covid19/vaccine/find-vaccine/community-vaccination-program/index.jsp>) which now has five sites throughout Minnesota in Minneapolis, Rochester, Bloomington, Duluth, and the latest site in Saint Paul at Roy Wilkins Auditorium. Along with the community sites, local providers may be found here on the vaccine finder map: <https://mn.gov/covid19/vaccine/find-vaccine/locations/index.jsp>.

As always, if you have any questions, please reach out:

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

3 COVID-19 vaccines

are now available in Minnesota.



Johnson & Johnson



Moderna



Pfizer

Each are nearly 100% effective against hospitalization.

Each are highly effective against severe illness.

ROLL UP YOUR SLEEVES, MINNESOTA 

2. Join our team!

The Office of the State Auditor (OSA) is hiring! We have entry level local government auditor positions currently open in Saint Paul and Mankato. The positions are posted on the Minnesota Management and Budget (MMB) website here: <https://mn.gov/mmb/careers/>.

Please use the following job numbers to search for the open positions: Saint Paul (44027) and Mankato (44045).



3. Reminder: Relief Association Reporting Deadline

Reporting forms for volunteer fire relief associations with less than \$500,000 in assets and less than \$500,000 in liabilities are due by March 31. In addition to the reporting forms, each relief association with assets and liabilities below the statutory threshold must have an Agreed-Upon Procedures engagement and submit the certified public accountant's report on applying the procedures.

Form submissions are not complete until all required signatures are provided. The form signature pages are provided in the PDF version of the form that is created after the form is uploaded through the State Auditor's Form Entry System (SAFES). The forms can be signed electronically in SAFES or paper signature pages can be submitted.

Reporting forms and audited financial statements for volunteer fire relief associations with assets or liabilities of at least \$500,000, or that have exceeded this threshold in a previous year, are due by June 30.

4. Reminder: 2020 Law Enforcement Agency Asset Forfeiture Reporting

Please remember to report all forfeitures that were completed in 2020 to the Office of the State Auditor by **March 12, 2021**.

Reporting must be done using the online reporting tool available in the State Auditor's Form Entry System (SAFES) at: <https://www.auditor.state.mn.us/safes/>

If your agency had no forfeitures completed in 2020, you will still need to login to SAFES and select the button labeled "I have no forfeitures in 2020 to report for this entity," by March 12, 2021.

Please send any questions to GID.OSA@osa.state.mn.us.

5. Available: 2020 Annual Financial Reporting Forms

The 2020 Annual Financial Reporting Form (Reporting Form) is now available through the State Auditors Form Entry System (SAFES) at: <https://www.auditor.state.mn.us/SAFES/Default/Login>

Instructions on completing the Reporting Form can be found at:

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

CTAS Users are now also able to submit the State Auditor Data File and Financial Statements right from CTAS. Instructions can be found at:

<https://www.auditor.state.mn.us/other/ctas/docs/YearEndReportingInstructions.pdf>

For cities and townships reporting on a cash basis of accounting, the Reporting Form (CTAS: State Auditor Data File) and Financial Statements or Audit are due by **March 31, 2021**. For entities reporting on a GAAP basis of accounting, the Reporting Form and Audit are due by June 30, 2021. For Special Districts, the Annual Financial Reporting Form and Financial Statements/Audit are due 180 days after the end of the District's fiscal year.

6. Reminder: Submit TIF Plans Within 60 Days

All TIF plans and modifications should be electronically submitted, along with the appropriate TIF Plan Collection Form, via in the State Auditor's Form Entry System (SAFES). Please do not mail copies of TIF plans. State law requires that all TIF plans be filed with the OSA within 60 days after the latest:

- (1) Filing of the request for certification of the TIF district;
- (2) Approval of the plan by the municipality; or
- (3) Adoption of the plan by the authority.

If you have any questions or need access to SAFES, please contact us at TIF@osa.state.mn.us

7. Available: Legal Compliance Audit Guide for 2020

The Legal Compliance Audit Guide for 2020 is now available on the State Auditor's website:

<https://www.auditor.state.mn.us/default.aspx?page=2020LCAGuide>

8. Avoiding Pitfalls: Claim Approval by the Governing Body

Generally, absent a legally valid delegation of authority, the governing body of a public entity, as a whole, must approve the expenditure of public funds. The decision to expend public funds should be based upon a formal vote of the governing body that is memorialized in the meeting minutes.

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.028>

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.

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

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