



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

February 19, 2021



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### 1. Message from Auditor Blaha

Yesterday Governor Walz announced the Vaccine Connector program (<https://mn.gov/covid19/vaccine/connector/>). Regardless of your eligibility to receive the vaccine at this time, every Minnesotan is strongly encouraged to sign-up. This program will help you navigate the vaccination process as soon as the vaccine is accessible to you. The best part: you will have all the information right at your fingertips.

Here are the sign-up details provided by Governor Walz's office:

\*Minnesotans can sign up at <https://vaccineconnector.mn.gov/>.

\*Minnesotans unable to sign up online can call 833-431-2053 for assistance signing up over the phone.

\*Translation is available by phone in all languages. Minnesotans can call the translation hotline at 833-431-2053 for assistance signing up over the phone.

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### 2. Reminder: Investment Business Recipient Disclosure Form

Volunteer fire relief associations are required to annually submit by March 31 a completed Investment Business Recipient Disclosure Form to the Executive Director of the Legislative Commission on Pensions and Retirement. The form requires the chief administrative officer of the relief association to list all the recipients of investment business with respect to investments made by the association. For your convenience, a copy of the form is available on the OSA website at:

[https://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf\\_recipientDisc\\_form.pdf](https://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_recipientDisc_form.pdf)

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### 3. 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.osa.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.

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#### **4. TIF Plan Modifications for Removing Parcels**

If an authority acts to remove parcels from a TIF district, please note that removing parcels is a modification to the TIF plan and requires reporting to our office. To learn more, please visit:

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

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: Accountants' Obligation to Report Evidence of Misconduct**

Public accountants performing an audit of a political subdivision or a local public pension plan must report to the Office of the State Auditor (OSA) the discovery of evidence during the audit that points to nonfeasance, misfeasance, or malfeasance on the part of an officer or employee of the entity being audited. The reporting obligation includes an audit of a county; city; town; school district; metropolitan or regional agency; public corporation; local public pension plans; volunteer fire relief association; watershed district; sanitary district; regional public library district; park district; economic development authority; and housing and redevelopment authorities.

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.101>

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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.osa.state.mn.us>