



**State Auditor
Julie Blaha**

OFFICE OF THE STATE AUDITOR

E-Update

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

January 11, 2019

1. Released: Volunteer Fire Relief Association Reporting Forms
 2. Deadline: Forfeiture Reporting
 3. Available: Lobbying Costs Reporting Form
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A message from our New State Auditor

I'm Julie Blaha, your new State Auditor, and I am excited to say hello to all the recipients of our weekly newsletter. I am humbled that Minnesota has trusted me with this important job. We are here to provide public officials the data and analysis they need to do the public's business. I want all of you to know where you stand – as a partner with me and the entire State Auditor's office. Thank you for the important work that all of you do. Let's go!

1. Released: Volunteer Fire Relief Association Reporting Forms

The 2018 Financial and Investment Reporting Entry (FIRE-18) Form and 2019 Schedule (SC-19) Form for volunteer fire relief associations are now available for completion. Reporting forms are accessible through the State Auditor's Form Entry System (SAFES) at:

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

Relief associations with assets and liabilities of less than \$500,000 must submit 2018 reporting forms and an agreed-upon procedures report by March 31. 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>.

Relief associations with assets or liabilities of at least \$500,000 must submit 2018 reporting forms and an audit report by June 30. The Legal Compliance Audit Guide for Relief Associations is available on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20181231.006>.

An informational document that provides detailed instructions for accessing the forms, submitting the forms, and electronically signing them can be viewed on the OSA website at:

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_checklist.pdf.

2. Deadline: Forfeiture Reporting

January 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of December. To report final disposition of forfeitures, please go to:

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

3. Available: 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/>.

4. Avoiding Pitfalls: IRS Form W-2 and Form 1099

Local governments are required to file Internal Revenue Service (IRS) Form W-2 to report employee wages, tips, and other compensation. In addition, entities need to file Form 1099-MISC for non-employees (e.g., independent contractors) who received \$600 or more for their services. The forms must be submitted to the recipient of the income and to the IRS.

Consult with your attorney if you are uncertain whether a person is an employee or an independent contractor. The IRS website also contains considerable information on this topic.

Form W-2: <https://www.irs.gov/forms-pubs/about-form-w-2>

Form 1099-MISC: <https://www.irs.gov/forms-pubs/about-form-1099-misc>

In addition, the IRS may be contacted directly about any specific situation.

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.

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