



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Message from Auditor Blaha

Tuesday's election was an historic moment for our country and for our state. For the third time in a row, Minnesota is poised to be number one in the country for voter turnout. The seamlessness of the process, amid the COVID-19 pandemic, is due to the hard work and commitment of every person working in local government elections. The early vote and vote by mail programs ensured that every eligible voter's voice could be heard.

Everyone at the Office of the State Auditor is extremely proud of your hard work. The voter turnout numbers are a statement of trust in your work and demonstrate just how good local government is in Minnesota. Thank you!

2. Meeting: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group will meet on November 10, from 11:00 a.m. to 12:30 p.m. The Working Group will discuss the ability of individuals to separately work as full-time and volunteer firefighters for the same fire department. The Working Group will also consider whether relief associations should be required to invest through the Minnesota State Board of Investment, rather than with a local investment broker or advisor.

For those who are interested in watching, the meeting will be live-streamed to the Office of the State Auditor (OSA)'s YouTube channel, at:

<https://www.youtube.com/channel/UcKkANqVJYulc26DQIA4wAIQ>.

Meeting agendas and materials are available on the Working Group page of the OSA website at: <https://www.auditor.state.mn.us/default.aspx?page=reliefworkinggroup>.

3. Update: Second Certification for 2020 Fire State Aid

The Office of the State Auditor is pleased to announce that 75 volunteer fire relief associations met all reporting requirements to be certified to the Department of Revenue as eligible for receipt of their 2020 fire state aid and supplemental state aid in the second round of aid payments. State aid will be disbursed on or about November 15 for those plans that met the reporting requirements. In total, over 85 percent of relief associations have now been certified as eligible for their 2020 state aid.

A listing from the Department of Revenue of the 2020 fire state aid and supplemental state aid amounts can be found on the OSA website at:

<https://www.auditor.state.mn.us/default.aspx?page=20200930.000>.

4. Reminder: Local Government Training Conference is Virtual

The November 18, 2020, Local Government Training Conference is rapidly approaching. This conference provides valuable updates on accounting and auditing issues that impact local governments. This year's conference includes discussion of the COVID-19 impact on local governments, new governmental accounting issues, a look at issues dealing with the Coronavirus Relief Fund in Minnesota, and an update on legal compliance.

We encourage anyone working with financial activities for local Minnesota governments to register. To learn more about the conference and to register, please follow this link:

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

Due to the pandemic the conference will be presented virtually, so you can enjoy the conference without leaving home.

5. TIF: Certification Request Dates and Certification Dates

A TIF district's certification request date (CRD) is as important as its certification date (CD). Various provisions of the TIF Act are tied to one or the other.

The CRD is the postmark date or the date of hand delivery of the request for certification to the county. For requests made by electronic transmission, including fax and e-mail, the CRD is the date of transmission. An authority should retain documentation to substantiate this date.

The CD is the actual date on which the county auditor signed and dated the certification of the original net tax capacity (ONTC). The authority and the county should agree on the CRD and CD.

If you have any questions, please contact us at TIF@osa.state.mn.

6. Avoiding Pitfalls: Meeting Meals for Board or Council Members

Members of the governing body and staff sometimes patronize restaurants either before or after board/council meetings. If the public entity pays for the meals, at least three separate compliance issues are raised:

1. There are potential Open Meeting Law issues whenever a quorum of a board/council gets together. The meeting would not be open to the public, and any discussion of matters relating to the public entity may result in an Open Meeting Law violation.
2. If matters relating to the public entity are not discussed during the meals, the meals should not be reimbursed because the meal expenses are not a necessary expense and do not serve a public purpose.
3. The meals may be taxable income because the board/council members and staff are not in travel status.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20110114.000>

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