



State Auditor
Julie Blaha

OFFICE OF THE STATE AUDITOR

E-Update

March 26, 2021



Follow us on Twitter
@MNStateAuditor

1. Message from Auditor Blaha
2. Reminder: Signing Pension Reporting Forms
3. TIF: Certification of a TIF District
4. Available: 2020 Annual Financial Reporting Forms
5. Recording Fire State Aid
6. Avoiding Pitfall: Donations to Fire Departments

1. Message from Auditor Blaha

The vaccine roll-out in Minnesota has gone better than expected. Today Governor Walz announced that all Minnesotans ages 16+ will be eligible for the vaccine beginning March 30, 2021. While this change will significantly expand the number of people seeking a vaccine, many groups of people will still be prioritized. The guidance from the Walz administration to providers is to "prioritize vaccine appointments for older Minnesotans, those with underlying health conditions and those in frontline jobs." Ultimately, widening the eligibility pool will help cut down on the possibility of waste for the vaccine which is a perishable product.

This is a reminder to continue encouraging people in your community to sign-up for the Vaccine Connector: <https://vaccineconnector.mn.gov/>. This program helps Minnesotans navigate the vaccination process as soon as the vaccine is accessible to them. You may also direct people to the Vaccine Spotter map here: <https://www.vaccinespotter.org/MN/>.

As always, stay safe and keep wearing your mask.

2. Reminder: Signing Pension Reporting Forms

Relief association reporting form submissions are not complete until they are signed by all required form signers. Reporting forms can be signed electronically in the State Auditor's Form Entry System (SAFES). Detailed instructions for signing forms electronically in SAFES are provided in the "Reporting Checklist for Volunteer Fire Relief Associations" that can be accessed on the Office of the State Auditor's website at:

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

3. TIF: Certification of a TIF District

After a TIF plan has been adopted, an authority must request certification by the county. The county auditor must certify the original net tax capacity within 30 days after the receipt of the request. To learn more, visit: <https://www.auditor.state.mn.us/default.aspx?page=CertTIFDist>.

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

4. 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 may 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.

5. Recording Fire State Aid

Minnesota State Statute Section 477B.04, subdivision 3 (Deposit of State Fire Aid) was amended during the 2020 legislative session. The statute identifies the distribution requirements for fire state aid. Pursuant to Governmental Accounting Standards Board Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance, the municipality would account for these payments as revenue of the municipality. On the OSA's - Government Information Division Annual Financial Reporting form Fire State Aid should be reported on the State revenue line titled "Police and Fire Aid."

Instructions for completing the Annual Financial Reporting Form can be found on the OSA website at:

<https://www.auditor.state.mn.us/forms/gid/instructions/InstructionsFinancialForm2020.pdf>

6. Avoiding Pitfall: Donations to Fire Departments

Organizations may offer to donate equipment to a city or town's fire department. Once a piece of equipment is donated it becomes municipal property. The municipality must maintain the equipment and may need to insure the equipment and add it to the municipality's asset list. As a result, the entity making the donation should work with the municipality to determine whether the donation is one that the municipality wants to accept.

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.045>

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**.

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

Web: <https://www.osa.state.mn.us>