



State Auditor  
Julie Blaha

# OFFICE OF THE STATE AUDITOR

## E-Update

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### 1. COVID-19 Update: Message from Auditor Blaha “Stay at Home Impacts on OSA Deadlines”

By now I'm sure you are aware of Governor Walz's Emergency Executive Order 20-20 (Directing Minnesotans to Stay at Home) which goes into effect at 11:59pm tonight and lasts for two weeks ending Friday, April 10th at 5:00pm.

What does this mean for how the OSA and local governments work together?

Today Governor Walz signed Executive Order 20-22 that gives the State Auditor the discretion to suspend, extend, or otherwise modify any state statutorily imposed deadline or reporting requirement pertaining to reports or other filings to the Office of the State Auditor.

Local governments are an essential part of our everyday lives in Minnesota. They are at the front line in delivering health care, transportation, and public resources every day. Local governments are a vital component for the success of our response to COVID-19 and as such it is essential that they are able to focus on what truly matters most right now: the health and wellbeing of our communities. We want to clear every obstacle in their path by extending local government reporting requirements that may otherwise get in the way of responding to this virus. Watch this update and your email for deadline changes in the coming weeks.

Please keep our office posted on how we may best serve you (<http://www.auditor.state.mn.us/default.aspx?page=contact>). We will continue to keep you updated as more information becomes available regarding the impacts of COVID-19. In the meantime, please continue to refer to the Minnesota Department of Health for steps you should take to protect yourself, your family, and your community: [www.health.state.mn.us](http://www.health.state.mn.us).

Thank you for your service and commitment to the people throughout Minnesota. We will get through this together!

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## **2. Released: Pension Newsletter**

The March Pension Newsletter has been released. The Newsletter includes a link to helpful information about conducting open meetings during a State of Emergency, including information on conducting meetings by telephone or other electronic means. The Newsletter also provides information that responds to inquiries we have received from relief association trustees who are understandably concerned about recent market volatility and its impact on relief association pension funds. The information relates to required municipal contribution amounts and the ability for a relief association to approve a benefit level decrease.

The complete Newsletter can be accessed at:

[http://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter\\_2003.pdf](http://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter_2003.pdf)

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## **3. Released: Financial and Investment Report of Volunteer Fire Relief Associations**

State Auditor Blaha released the 2018 Financial and Investment Report of Volunteer Fire Relief Associations this week. The report summarizes and evaluates the finances, basic benefit structure, and investment performance of Minnesota's volunteer fire relief associations for the year ended December 31, 2018. Rates of return, state aid amounts, benefit levels, and funding ratios for each relief association are included in the report.

The press release can be viewed at:

<https://www.auditor.state.mn.us/default.aspx?page=2018vfracininvestrptpr>

The complete report can be viewed at:

<https://www.auditor.state.mn.us/default.aspx?page=20200326.000>

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## **4. Available: GASB Statement No. 84, *Fiduciary Activities* Implementation Resources**

Implementation Resources for GASB No. 84 are now available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=gasb84>

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## **5. Avoiding Pitfalls: Fraud Schemes Related to the Coronavirus (COVID-19) Pandemic**

The Federal Bureau of Investigation (FBI) recently issued an alert that provides information on how to protect yourself and your organization from scammers attempting to use the COVID-19 pandemic to steal money and/or personal information.

The FBI advises us to be on the lookout for:

- Emails claiming to be from the Centers for Disease Control and Prevention (CDC) or other organizations claiming to offer information on the virus. Do not click links or open attachments you do not recognize.
- Websites and apps claiming to track COVID-19 cases worldwide. Criminals are using malicious websites to infect and lock devices until payment is received.

- Emails asking you to verify personal information in order to receive an economic stimulus check from the government. While talk of economic stimulus checks has been in the news cycle, government agencies are not sending unsolicited emails seeking your private information in order to send you money.

More information, including information on counterfeit treatments and equipment, are in FBI Alert Number I-032020-PSA, which may be found here:

<https://www.ic3.gov/media/2020/200320.aspx>

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