



State Auditor
Julie Blaha

OFFICE OF THE STATE AUDITOR

E-Update

August 21, 2020



Follow us on Twitter
[@MNStateAuditor](https://twitter.com/MNStateAuditor)

1. Message from Auditor Blaha
2. CTAS Update: State Tax Table Percentages Rounding When Imported
3. Pension: General Records Retention Schedule for Fire Relief Associations
4. Deadline: TIF Excess Increment Deadline
5. Available: 2020 TIF Authority Training Video
6. Avoiding Pitfalls: Contracts and Conflicts of Interest

1. Message from Auditor Blaha

I would like to draw special attention to this week's Avoiding Pitfall (number 6): Contracts and Conflicts of Interest. One of the most common inquiries our office receives is regarding conflicts of interest. While often misunderstood or misinterpreted by the general public, perceived conflicts of interest can lead to a lot of distrust. Anything you can do to avoid the appearance of conflict of interest will pay off in increased community trust.

As always, please continue to do your part to keep yourself, your family, and our communities safe.

2. CTAS Update: State Tax Table Percentages Rounding When Imported

CTAS Users, please do not import the 2020 tax tables from the OSA website if you have already downloaded CTAS 2020. CTAS 2020 already has the 2020 federal and state tax tables preloaded. Some CTAS users imported the 2020 tax tables from the OSA website after CTAS 2020 was already downloaded. When 2020 tax tables are imported into CTAS 2020, the state tax table percentages are rounded (Example: Single percentage .0535 imported to .0500). CTAS users that have already done this, please send an email to CTAS@osa.state.mn.us and we will email you a link to correct this issue.

This issue does not affect CTAS users who have not updated to Version 2020 and Version 2020 users who did not import the 2020 Tax Tables from the OSA website.

If you have questions, please call or email the CTAS hotline at 651-296-6262 or ctas@osa.state.mn.us.

3. Pension: General Records Retention Schedule for Fire Relief Associations

Volunteer fire relief associations are governmental entities that receive and manage public money. Therefore, they must follow state guidelines that govern the retention of records.

A General Records Retention Schedule for volunteer fire relief associations is available on the Minnesota Historical Society's website. The Schedule, instructions on its use, and a form for notifying the Historical Society that the Schedule has been adopted can be downloaded by going to:

https://www.mnhs.org/preserve/records/docs_pdfs/Complete_MFRASchedule2012.pdf.

For more information on the retention of records for volunteer fire relief associations, please see the Office of the State Auditor's Statement of Position on this topic, at:

<https://www.auditor.state.mn.us/default.aspx?page=20181220.000>.

4. Deadline: TIF Excess Increment

If a TIF district had excess increment calculated for 2019, it must be used for allowable purposes or returned to the county auditor by **September 30th**. For more information, please see our article, "Excess Increment Deadline Reminder," at: <https://www.auditor.state.mn.us/default.aspx?page=ExsIncrDln>.

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

5. Available: 2020 TIF Authority Training Video

The Office of the State Auditor (OSA) offered TIF training for development authorities via webinar in July. If you missed it or would like to revisit portions, a recording of the webinar is now available on our website at <https://www.auditor.state.mn.us/default.aspx?page=2020TIFAuthorityTrainingVideo>.

6. Avoiding Pitfalls: Contracts and Conflicts of Interest

Generally, a public officer authorized to make a sale, lease, or contract in an official capacity must not have a personal financial interest in that sale, lease, or contract, or personally benefit financially from it. See **Minn. Stat. § 471.87** (<https://www.revisor.mn.gov/statutes/cite/471.87>). A "public officer" includes at least those public officers that approve contracts, which is usually:

- City council members;
- Town supervisors and town board members;
- County officials; and
- School board members

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.014>

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.auditor.state.mn.us>