



# OFFICE OF THE STATE AUDITOR

## *E-Update*



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January 3, 2020

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### 1. Available: Lobbying Costs Reporting Form

The 2019 lobbying costs reporting forms are available for available for both local governments and local government associations. The forms are due January 31<sup>st</sup>. The forms can be found at:

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

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### 2. Available: Local Government Financial Reporting Form

The 2019 financial reporting form is available for towns, cities, counties and special districts. The form can be found at:

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

Please refer to the calendar on the OSA's website to determine when the form and supporting information is due for your local government. The calendar is available at:

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

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### 3. Reminder: Relief Association Economic Interest Statements

Every year, each volunteer fire relief association board member and chief administrative officer is required to complete a *Statement of Economic Interest*. The Statement must be filed with the chief administrative officer of the relief association and be made available for public inspection.

The chief administrative officer of a relief association must also submit a *Certified Listing of Individuals Who Filed a Statement of Economic Interest* form to the Campaign Finance and Public Disclosure Board by **January 15, 2020**. This form must list all individuals who have filed *Statements of Economic Interest* with the relief association for the preceding 12 months, along with the address of the office at which the statements are available for public inspection.

For your convenience, the *Statement of Economic Interest* and *Certified Listing of Individuals Who Filed a Statement of Economic Interest* forms are available in the Pension Forms section of our website under the “Current Forms” heading, or by going to:

<https://www.auditor.state.mn.us/default.aspx?page=20070105.001>

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#### **4. Available: Information for New Relief Association Trustees**

Many volunteer fire relief associations will be holding their annual meeting and elections soon. The OSA makes available a one-page document that provides links to resources available on our website. These resources are intended to help individuals who are elected to a relief association’s board of trustees be successful in their new positions.

The informational document can be viewed at:

<https://www.auditor.state.mn.us/Other/pensionDocs/InfoforNewTrustees.pdf>

The OSA also provides contact information, including phone numbers, e-mail addresses, and websites, for many of the government offices and agencies with which relief associations interact.

The helpful contact information can be found at:

<http://www.auditor.state.mn.us/Other/pensionDocs/HelpfulContactInformation.pdf>

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#### **5. Reminder: TIF Credit Payments**

There are several property tax credits that are apportioned and distributed to TIF districts (on December 26<sup>th</sup>) that should be identified and treated as tax increment by TIF authorities. To learn more, please visit:

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

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#### **6. Avoiding Pitfalls: IRS Form W-2 and Form 1099**

Local governments are required to file IRS Form W-2 to report employee wages, tips, and other compensation. In addition, entities need to file Form 1099-MISC for non-employees who received \$600 or more for their services.

To learn more, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.043>

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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](mailto:signup@osa.state.mn.us).

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