



# OFFICE OF THE STATE AUDITOR

## *E-Update*



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January 31, 2020

1. Released: 2019 Legal Compliance Audit Guides
2. Available: County TIF Information Form
3. Released: Pension Newsletter
4. Avoiding Pitfalls: Disregarding Policies is a Risk

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### 1. Released: 2019 Legal Compliance Audit Guides

The OSA annually promulgates the Minnesota Legal Compliance Audit Guides (LCM) for Political Subdivisions to establish the minimum scope for legal compliance audits of local governments. The 2019 guides are available in both PDF and Word formats on the OSA website at:

<https://www.auditor.state.mn.us/default.aspx?page=2019LCAGuide>

A summary of significant changes in this year's LCM can be found at:

[https://www.auditor.state.mn.us/forms/aud/legalcompliance\\_2019/2019SummaryofChanges.pdf](https://www.auditor.state.mn.us/forms/aud/legalcompliance_2019/2019SummaryofChanges.pdf)

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### 2. Available: County TIF Information Form

The County TIF Information Form is now available and is due from counties by March 31, 2020. The form captures information for 2019 regarding a county's TIF administrative activities, distributions of tax increment, and transfers of the TIF enforcement deduction. The form can be found at:

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

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### 3. Released: Pension Newsletter

The January Pension Newsletter has been released. The Newsletter provides a reminder and information about the annual requirement that the fire chief certify firefighter service credit information. The Newsletter also provides a summary of legislative changes approved for proposal by the Volunteer Fire Relief Association Working Group, and reminders about several upcoming reporting form deadlines.

The complete Newsletter can be accessed at:

[https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter\\_2001.pdf](https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter_2001.pdf)

#### **4. Update: Disregarding Policies is a Risk**

Public employees and elected officials who disregard an entities purchasing policies may be personally liable for the payment for any goods that have been purchased. To learn more about how to avoid this pitfall, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20091023.000>

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