



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

April 2, 2021



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### 1. Message from Auditor Blaha

This week all Minnesotans ages 16+ are now eligible for the COVID-19 vaccine. While this change has significantly expanded the number of people seeking a vaccine, many groups of people will still be prioritized. Ultimately, widening the eligibility pool will help cut down on the possibility of wasted vaccinations.

For real time vaccine appointments in Minnesota, check out the Vaccine Spotter map here: <https://www.vaccinespotter.org/MN/>. If you live in a high density part of the state, and you're able to drive a little further, it is more likely that you will find an open appointment slot in greater Minnesota.

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.

While we are making immense progress in Minnesota, we still have a long way to go. Please remember to keep wearing your mask in public to keep your family, friends, and community safe.

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### 2. Released: Pension Newsletter

The March Pension Newsletter has been released. The Newsletter provides an update on legislative proposals being considered that could impact fire relief associations. The Newsletter also includes a link to a training survey being conducted by the Office of the State Auditor, reminders about upcoming reporting deadlines, and information about the ability of fire prevention personnel to be members of a relief association.

The complete Newsletter can be accessed at:

[https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter\\_2103.pdf](https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter_2103.pdf)

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### 3. TIF: The Small City Exception

Economic development TIF districts generally cannot be used to assist commercial facilities, but the small city exception permits such use of tax increment under certain conditions. To learn more about the Small City Exception, please visit:

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

If you have any questions, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

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### 4. Released: 2019 Minnesota County Finances Report

This week State Auditor Julie Blaha released the County Finances Report. The Report summarizes the current and long-term trends for county revenues, expenditures, and debt.

The Report and its underlying data are available on the OSA website at:

<https://www.auditor.state.mn.us/default.aspx?page=20210329.000>

If you have questions, please send an email to [GID.OSA@osa.state.mn.us](mailto:GID.OSA@osa.state.mn.us) or call 651-297-3682.

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### 5. Reminder: 2020 Annual Financial Reporting Forms

The 2020 Annual Financial Reporting Form (Reporting Form) is 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 were due on **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.

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### 6. Avoiding Pitfall: Fuel Purchases

Government entities should check that internal controls for fuel purchases for publicly-owned vehicles are in place. Some governmental entities use the following controls for each fuel purchase:

- Identify the person making the fuel purchase, the type and amount of fuel purchased, the vehicle being fueled and its odometer reading at the time of fueling, and the date, time, and location of the purchase.
- Require original, detailed receipts for all fuel purchases.
- Review all fuel purchases at least monthly, including a calculation of fuel consumption for each vehicle.

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.093>

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