



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# *E-Update*

February 7, 2020



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1. Announcement: State of Main Street Press Conference
2. Released: 2019 Revenue Thresholds for Audit Requirements
3. Reminder: Relief Association Amended Bylaws
4. TIF: Distribution of Delinquent Taxes After Decertification
5. Avoiding Pitfalls: Use "2020" Instead of Just "20" When Dating Signatures or Documents

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### 1. Announcement: State of Main Street Press Conference

Please join State Auditor Julie Blaha for the State of Main Street Press Conference. This press conference is the culmination of our six regional listening sessions that took place in January 2020 in Thief River Falls, St. Cloud, Duluth, Saint Paul, Marshall, and Albert Lea. These listening sessions allowed the Office of the State Auditor to collect direct feedback to ensure that our numbers tell the real stories of communities across the State of Minnesota. The State Auditor will be joined by a few local officials including Ramsey County Board Chair Toni Carter, Dakota County Board Chair Mike Slavik, Stearns County Commissioner Tarryl Clark, Stillwater Township Board Chair Sheila-Marie Untiedt, and Albert Lea Assistant City Manager Jerry Gabrielatos.

**Wednesday, February 12, 2020**

**11:30am-12:00pm**

**Minnesota State Capitol**

**Press Conference Room B971**

75 Reverend Dr. Martin Luther King, Jr. Blvd

Saint Paul, MN 55155

Please contact Megan Thrasher, External Affairs Coordinator, with any questions and to RSVP for the State of Main Street Press Conference at 651-297-3675 or [megan.thrasher@osa.state.mn.us](mailto:megan.thrasher@osa.state.mn.us).

A shareable copy of the 2020 State of Main Street Press Conference Invite is available at:

<https://www.auditor.state.mn.us/other/stateofmainstreet/2020StateMainStreetPCInvite.pdf>

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## **2. Released: 2019 Revenue Thresholds for Audit Requirements**

**Cities** - A city with a population over 2,500 must have an annual audit performed.

**Cities with Combined Clerk/Treasurers** - A city with a population of 2,500 or less and a combined clerk/treasurer must have an annual audit for 2019 if its annual revenue is more than \$230,000. A city with a combined clerk/treasurer and annual revenue of \$230,000 or less must have an Agreed-Upon Procedures engagement once every five years.

**Towns** - A town with a population over 2,500 and 2019 annual revenue of \$1,026,000 or more must have an annual audit.

**Towns with Combined Clerk/Treasurers** - A town with a combined clerk/treasurer must have an annual audit for 2019 if its annual revenue was more than \$230,000. A town with a combined clerk/treasurer and annual revenue of \$230,000 or less must have an Agreed-Upon Procedures engagement once every five years.

**Special Districts** - A special district must have an annual audit for 2019 if its annual revenue was more than \$230,000. A special district with annual revenue of \$230,000 or less must have an Agreed-Upon Procedures engagement once every five years.

The Office of the State Auditor has developed minimum procedures and a reporting format for Agreed-Upon Procedures engagements of cities and towns that have combined the offices of clerk and treasurer, and special districts, with annual revenues less than the audit threshold. The minimum procedures and reporting format for Agreed-Upon Procedures engagements can be found on the OSA website at:

<https://www.auditor.state.mn.us/default.aspx?page=20111222.001>

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## **3. Reminder: Relief Association Amended Bylaws**

Many volunteer fire relief associations are holding their annual meetings now and may be adopting changes to their bylaws. Any amendments to the bylaws which have been adopted should be incorporated into the bylaws.

Please submit copies of the amended bylaws to the OSA. When submitting amended bylaws, also submit copies of the relief association meeting minutes and municipal meeting minutes or resolution reflecting approval of the bylaw changes.

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## **4. TIF: Distribution of Delinquent Taxes After Decertification**

After a TIF district is decertified, any payments of delinquent taxes should not be distributed by the county auditor as tax increment, except under certain conditions. To learn more, please visit:

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

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## 5. Avoiding Pitfalls: Use "2020" Instead of Just "20" When Dating Signatures or Documents

Some law enforcement and fraud specialists are advising organizations to avoid using "20" as an abbreviated form of "2020" when dating documents. To learn more about why this is important, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=use2020>

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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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