



State Auditor
Julie Blaha

OFFICE OF THE STATE AUDITOR

E-Update

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1. Message from Auditor Blaha

Last week we highlighted the importance of due dates. But what happens when a due date goes wrong? Perhaps you're experiencing technical difficulties - or you're new to your role - or maybe you simply have a question and you don't know who to call. We are here for you! As soon as you notice an issue, give us a call and we will look for a way to help you navigate the problem. Contact our OSA staff here: <https://www.auditor.state.mn.us/default.aspx?page=contact>.

We understand that life happens, especially since the pandemic seems to have turned so much of our typical day to day on its head. We mean this when we say it: please do not hesitate to reach out!

2. Available: 2020 CTAS Data Files and Financial Statements

The Office of the State Auditor is now accepting the Small City and Town Accounting System (CTAS) 2020 State Auditor Data Files and Financial Statements. For cash basis entities, these files are due by March 31, 2021.

Step-by-step instructions on how to submit the 2020 CTAS files are posted on our webpage at: <https://www.auditor.state.mn.us/other/ctas/docs/YearEndReportingInstructions.pdf>.

Questions may be emailed to ctas@osa.state.mn.us.

3. Reminder: 2020 Law Enforcement Agency Asset Forfeiture Reporting

Please remember to report all forfeitures that were completed in 2020 to the Office of the State Auditor by February 5, 2021.

Reporting must be done using the online reporting tool available in the State Auditor's Form Entry System (SAFES) at: <https://www.auditor.state.mn.us/safes/>.

If your agency had no forfeitures completed in 2020, you will still need to login to SAFES and select the button labeled "I have no forfeitures in 2020 to report for this entity," by February 5, 2021.

Please send any questions GID.OSA@osa.state.mn.us.

4. Reminder: Lobbying Costs Reporting Form

The 2020 lobbying costs reporting forms are available for both local governments and local government associations. The forms are due February 5th. The forms can be found at:

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

Instructions for the forms can be found at:

<https://www.auditor.state.mn.us/default.aspx?page=20130724.003>

5. Released: Pension Newsletter

The January Pension Newsletter has been released. The Newsletter provides information about proposals that will be included in the Volunteer Fire Relief Association's Working Group's 2021 legislative package. The Newsletter also includes links to the Fire Equipment Certification Form and Supplemental Benefit Reimbursement Form that both are due soon to the Department of Revenue. Reminders regarding the fire chief's annual service credit certification requirement is also provided.

The complete Newsletter can be accessed at:

https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter_2101.pdf

6. Available: County TIF Information Form

The County TIF Information Form is now available and is due from counties by March 31, 2021. The form captures information for 2020 regarding a county's TIF administrative activities, distributions of tax increment, and transfers of the TIF enforcement deduction. Please refer to emailed instructions on accessing the form in SAFES.

If you are responsible for reporting in your county and did not receive an email, please contact our office at tif@osa.state.mn.us.

7. Avoiding Pitfalls: Uniform/Clothing Allowances

Some local government employees may be eligible for the reimbursement of expenses under a uniform or clothing allowance authorized by an employment contract or a personnel policy.

Federal law has long distinguished between non-deductible personal clothing and deductible work clothing. For employees who wear uniforms, the cost of the uniform is deductible only if the uniform is (1) specifically required as a condition of employment, and (2) not of a type adaptable to general usage as ordinary clothing. If non-deductible clothing is reimbursed, the expenditure is income, and must be included on the employee's W-2 (Wage and Tax Statement).

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20100212.000>

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.

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