



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

May 1, 2020



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1. COVID-19 Update: Message from Auditor Blaha
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### 1. COVID-19 Update: Message from Auditor Blaha

This afternoon I will vote yes on **Executive Order 20-48** which extends and modifies the Stay at Home Order, continues the temporary closures of bars, restaurants, and other places of public accommodation, and allows workers in certain non-critical sectors to return to safe workplaces. The extension for the Stay at Home Order will now take us through Sunday, May 17th at 11:59pm.

**What this will mean for the Office of the State Auditor (OSA):** Our staff will continue to work and serve you from their homes for the foreseeable future. As stated in the Executive Order, "any worker who can work from home must do so." You may reach our staff via email and phone here: <http://www.auditor.state.mn.us/default.aspx?page=contact>.

As a reminder, your communication with the OSA is more important than ever. I urge Minnesotans to continue communicating with elected officials at all levels so we have first-hand information to refine our actions.

To stay up-to-date on COVID-19 related updates from our office, please check out: <https://www.auditor.state.mn.us/default.aspx?page=covid19updates>.

Once again thank you for all you do, especially during this time of immense uncertainty and stress. You are on the front lines and we are here to help you. As you persist in service to your community, I hope you continue to stay safe, stay home, and stay on track.

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### 2. Pension: Audit Threshold for Relief Associations

Relief associations with assets or liabilities of at least \$500,000 must submit an annual audit to the Office of the State Auditor with the relief association's annual reporting forms. End-of-year asset and liability amounts, based on Special Fund amounts only, determine whether a relief association has exceeded the statutory threshold.

After a relief association exceeds the threshold in either assets or liabilities, an audit is required beginning with the next reporting year's reports, rather than the current-year reports.

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### **3. Available: 2019 TIF Annual Reporting Forms**

TIF Annual Reporting Forms, required for reporting tax increment financing activities, are now available in the State Auditor Form Entry System (SAFES):

<https://www.auditor.state.mn.us/SAFES/Default/Login>. Forms should be downloaded, completed off-line, and submitted via SAFES by the **August 3, 2020** due date.

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### **4. Released: Minnesota Special Districts Finance Report**

State Auditor Julie Blaha released the financial report on Minnesota's special districts this week. Special districts are local government units created or authorized by state law to perform specific duties or to provide specific services. This report categorizes special districts into 30 categories, such as housing and redevelopment authorities, mental health/family services collaboratives and soil and water conservation districts.

The press release is available at:

<https://www.auditor.state.mn.us/default.aspx?page=20200430Release>

The complete report is available at:

<https://www.auditor.state.mn.us/default.aspx?page=20200430.000>

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### **5. Avoiding Pitfalls: Donations to Non-Profit Entities by Governmental Units**

An expenditure of public funds must have both a public purpose and specific statutory or charter authority. Although charities and other non-profit entities may benefit their communities, government entities may not donate to them without specific statutory or charter authority.

For more information on this topic, see our Statement of Position entitled Public Expenditures: Donations and Dues, at: <http://www.auditor.state.mn.us/default.aspx?page=20110607.028>.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.092>

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