



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

*The official online news  
publication of the Office  
of the State Auditor*

January 4, 2019

1. Released: 2018 Legal Compliance Audit Guides
2. Available: CTAS 2019
3. Released: TIF Report
4. SAFES: Helpful Hints
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6. Avoiding Pitfalls: First Meeting of the Year

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### **1. Released: 2018 Legal Compliance Audit Guides**

The OSA annually promulgates the Minnesota Legal Compliance Audit Guides for Political Subdivisions to establish the minimum scope for legal compliance audits of local governments. The 2018 guides are available in both PDF and Word formats on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20181231.007>.

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### **2. Available: CTAS 2019**

CTAS 2019, the latest update to the Small City & Town Accounting System (CTAS), is now available for download. Entities which have purchased CTAS 8, CTAS 2017 or CTAS 2018 can download and use CTAS 2019 at no additional cost. Download and installation instructions are available on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=ctasv8training>.

If your entity would like to purchase CTAS 2019, an Order Form can be downloaded from the CTAS page of our website at:

<http://www.auditor.state.mn.us/default.aspx?page=ctas#CTAS>.

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### **3. Released: TIF Report**

This week State Auditor Rebecca Otto released the Tax Increment Financing (TIF) Legislative Report. The Report summarizes information reported for 1,651 districts for the calendar year ended December 31, 2017.

To view the complete Report, which includes an Executive Summary, tables, and graphs, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20181231.008>.

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### **4. SAFES: Helpful Hints**

When preparing to report to the OSA through SAFES, here are some helpful hints:

- Each SAFES user must have a username and password. If you need a SAFES username, please send an e-mail to [SAFES@osa.state.mn.us](mailto:SAFES@osa.state.mn.us) with your name, your entity name, your position, entity mailing address, phone number, and e-mail address. We will e-mail you your username so you can set a password.
  - Your SAFES e-mail address or username can be used to reset passwords. For security, you should use an e-mail address that only you have access to. You should not use a shared e-mail address (such as an entity's general e-mail) as your SAFES e-mail address.
  - The contact information you provide to us is considered public. The OSA will be required to provide your contact information if a data request is made for it. Please keep this in mind when choosing the contact information you provide to us.
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### **5. Deadline: Supplemental Benefit Reimbursement Form**

Relief associations seeking reimbursement of supplemental benefits paid during 2018 must submit the reimbursement form to the Department of Revenue (DOR) by February 15, 2019, to receive reimbursement in March 2019.

Relief associations must use the online Supplemental Benefit Reimbursement form that is available on the DOR website. The online form requires relief associations to provide their Minnesota Tax ID number. If a relief association does not know its ID number, it can be obtained by calling the DOR at (651) 282-5225 during business hours.

The reimbursement form and instructions are available on the DOR website at:

[http://www.revenue.state.mn.us/local\\_gov/prop\\_tax\\_admin/Pages/sbr.aspx](http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx).

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## 6. Avoiding Pitfalls: First Meeting of the Year

Local government entities have specific responsibilities at the beginning of a new year.

At the first meeting of the year, city councils and county boards must designate the entity's official newspaper. City councils must also elect an acting mayor to assume the mayor's duties in the mayor's absence or if the mayor becomes disabled. County boards must elect a chair and a vice-chair, unless the county has adopted either the at-large chair or the elected executive plan.

The first meeting of the year is also a good time to:

- Designate or re-designate official depositories for the entity's funds;
- Make appointments to boards, commissions and committees;
- Approve bonds for officers and employees who need to be bonded;
- Review any expense reimbursement limits and mileage rates;
- Obtain the annual broker certification forms, if required; and
- Review fee schedules.

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