



State Auditor
Julie Blaha

OFFICE OF THE STATE AUDITOR

E-Update



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April 3, 2020

1. COVID-19 Update: Message from Auditor Blaha
2. COVID-19 Update: Information for Relief Associations Investing with the SBI
3. GID: 45-Day Reporting Extension
4. TIF: Correction of Errors
5. Avoiding Pitfalls: Acceptance of Gifts to an Entity

1. COVID-19 Update: Message from Auditor Blaha

Due to the COVID-19 pandemic, the Office of the State Auditor (OSA) is working to implement Executive Order 20-22 signed last week by Governor Walz. This order gives the State Auditor the discretion to suspend, extend, or otherwise modify any state statutorily imposed deadline or reporting requirement pertaining to reports or other filings to the Office of the State Auditor.

At this time, the Office of the State Auditor (OSA) is automatically providing cash basis cities and townships with a 45-day reporting extension, from the original March 31, 2020 due date. The 2019 information is now due May 15, 2020. Cities and townships do not need to contact the Government Information Division (GID) to request this extension. If you have other questions regarding reporting, please refer to the frequently asked questions on our website at <https://www.auditor.state.mn.us/default.aspx?page=faq>, send an email to GID.OSA@osa.state.mn.us, or call 651-297-3682. More details about the 45-day reporting extension may be found under the GID update (#3).

Local governments are an essential part of our everyday lives in Minnesota. They are at the front line in delivering health care, transportation, and public resources every day. Local governments are a vital component for the success of our response to COVID-19 and as such it is essential that they are able to focus on what truly matters most right now: the health and wellbeing of our communities.

The Office of the State Auditor will continue to keep you updated as more information becomes available regarding the impacts of COVID-19. In the meantime, please continue to refer to the Minnesota Department of Health for steps you should take to protect yourself, your family, and your community: www.health.state.mn.us.

Thank you for your continued cooperation as we work through these changes together.

2. COVID-19 Update: Information for Relief Associations Investing with the SBI

We want to share information from the State Board of Investment (SBI) for local fire relief associations that invest with the SBI through the Supplemental Investment Fund.

During the State's COVID-19 "Stay-at-Home" period, currently scheduled to run through April 10th, there may be delays in the processing of checks or forms received by the SBI via mail as SBI staff will be working remotely. Mail and faxes received by 11:00 a.m. on Wednesdays will be collected and processed that day.

For expedited processing, transaction forms for contributions via wire or for withdrawals (with current wire instructions on file) can be emailed to the SBI at: acctg.sbi@state.mn.us. You can also contact SBI staff with any questions at that same email address.

3. GID: 45-Day Reporting Extension

In light of the COVID-19 pandemic, the Office of the State Auditor (OSA) is automatically providing cash basis cities and townships with a 45-day reporting extension, from the original March 31, 2020 due date. The 2019 information is now due May 15, 2020. Cities and townships do not need to contact the Government Information Division (GID) to request this extension.

This extension only applies to the 2019 Annual Financial Reporting Form and Financial Statements/Audit for cash basis cities and townships. The information must be submitted through the State Auditors Form Entry System (SAFES) at: <https://www.auditor.state.mn.us/SAFES/Default/Login>. Please send an email to safes@osa.state.mn.us if you are having issues logging into SAFES. If the information is completed before May 15, 2020, we would greatly appreciate it if you would submit it.

At this time, we are not providing any automatic extensions for GAAP based cities and townships reporting to GID, that are due June 30, but the OSA will continue to monitor the situation.

If you have any questions regarding reporting, please refer to the frequently asked questions on our website at <https://www.auditor.state.mn.us/default.aspx?page=faq>, send an email to GID.OSA@osa.state.mn.us, or call 651-297-3682.

Please visit our website for a complete list of reporting deadlines: <https://www.auditor.state.mn.us/default.aspx?page=calendar>

4. TIF: Correction of Errors

The Tax Increment Financing (TIF) Act allows a county auditor to correct errors or mistakes that result in improper decertification of a district, failure to certify a district, incorrect certification of a district, or failure to correctly compute the amount of increment. To learn more, please visit: <https://www.auditor.state.mn.us/default.aspx?page=CorrTIFError>

5. Avoiding Pitfalls: Acceptance of Gifts to an Entity

Minn. Stat. § 465.03 allows the governing body of any city, county, school district or town to accept gifts for the benefit of its citizens in accordance with terms prescribed by the donor. However, the statute requires that each gift be accepted by a resolution approved by a two-thirds majority of the governing body. Any conditions placed on the use of the gift should be fully described in the resolution.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.062>

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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