



OFFICE OF THE STATE AUDITOR

E-Update



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State Auditor
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1. TIF: District Certifications Require Whole Parcels
2. Pension: Special Fund Deposit Errors
3. Avoiding Pitfalls: Timely Recording of Expenditures

1. TIF: District Certifications Require Whole Parcels

A TIF district must be comprised of whole parcels, but there might often be parcel changes (plats, splits, or combinations) that accompany the TIF district's development activity. To learn more, please visit:

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

2. Pension: Special Fund Deposit Errors

Special fund assets may be disbursed only for purposes expressly authorized under Minnesota law. The special fund may be used to pay benefits, such as service pensions, disability benefits, and survivor benefits, and certain fees and other expenses specifically authorized by law.

Funds erroneously deposited into a relief association's special fund cannot be taken out of the special fund unless the association obtains specific written authorization from the Office of the State Auditor (OSA). The OSA has authority, after a relief association has presented evidence that the deposit error occurred in good faith, to order the transfer from the special fund to the appropriate fund or account an amount equal to the funds deposited in error.

If a relief association discovers that funds have been deposited into the special fund in error, please contact the OSA right away. Funds cannot be transferred from the special fund unless and until a relief association obtains written authority from the OSA.

3. Avoiding Pitfalls: Timely Recording of Expenditures

A public entity's expenditures should be recorded in the entity's general ledger as soon as the expenditures are made. To learn more, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.038>

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