



# OFFICE OF THE STATE AUDITOR

## *E-Update*



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1. Deadline: OPEB Trust Investment Reporting Form
2. Available: 2020 SAFES User Authorization Form
3. TIF: Segregation of TIF Funds
4. Avoiding Pitfalls: Uncashed Checks

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### 1. Deadline: OPEB Trust Investment Reporting Form

The investment reporting form for OPEB trusts is due from trust administrators on October 25. The reporting form is available for completion on the Office of the State Auditor's (OSA) State Auditor's Form Entry System (SAFES) at:

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

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### 2. Available: 2020 SAFES User Authorization Form

Access to SAFES for accountants, auditors, and other consultants who work with volunteer fire relief associations will expire at the end of the calendar year. SAFES access allows an authorized individual to download, submit, and electronically sign relief association reporting forms.

Relief associations will need to renew SAFES access for their accountants, auditors, and consultants by completing the 2020 User Authorization Form that is now available for download on the OSA website at:

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

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### 3. TIF: Segregation of TIF Funds

A key requirement of the TIF Act, and an important means for avoiding pitfalls, is for tax increment revenues and expenditures to be segregated. To learn more, please visit:

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

#### **4. Avoiding Pitfalls: Uncashed Checks**

Political subdivisions sometimes issue checks that are never cashed or are returned as undeliverable. Under Minnesota's Unclaimed Property Laws, uncashed and returned checks must generally be reported to the Minnesota Department of Commerce after three years. More information is available on the Department of Commerce website at:

<https://mn.gov/commerce/industries/unclaimed-property/>

This Avoiding Pitfalls is also available on the OSA website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.003>

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