



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

February 21, 2020



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1. Reminder: Cash City and Town Reporting Deadline
2. Released: Investment Performance Information
3. TIF: TIF Plan Modifications for Removing Parcels
4. Avoiding Pitfalls: Internal Controls for Special Events

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### 1. Reminder: Cash City and Town Reporting Deadline

Cities and townships reporting on the cash basis of accounting must submit the 2019 Annual Financial Reporting Form to the Office of the State Auditor by March 31, 2020. Cities must also submit their Financial Statements or Audit by the same due date. We encourage townships to submit Financial Statements or an Audit, if they are available. Townships that use CTAS can quickly generate Financial Statements from CTAS. The form and financial statements should be submitted through SAFES at:

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

If you have questions, please send an email to [GID.OSA@osa.state.mn.us](mailto:GID.OSA@osa.state.mn.us) or call 651-297-3682.

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### 2. Released: Investment Performance Information

Minnesota Statute requires the Office of the State Auditor (OSA) to annually provide to volunteer fire relief associations information on the investment performance of the Minnesota State Board of Investment and on the voluntary Statewide Plan administered by the Public Employees Retirement Association. The 2020 Investment Performance Information document, which provides information for the 2019 calendar year, can be found on the OSA website at:

<https://www.auditor.state.mn.us/other/PensionDocs/InvestmentPerformanceInformation2020.pdf>

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### 3. TIF: TIF Plan Modifications for Removing Parcels

If an authority acts to remove parcels from a TIF district, please note that removing parcels is a modification to the TIF plan and requires reporting to our office. To learn more, please visit:

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

#### **4. Avoiding Pitfalls: Internal Controls for Special Events**

For any entity hosting a special event, written policies and procedures documenting internal controls for the handling of funds at the event are important. To learn more about this issue, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20100528.000>

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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](mailto:signup@osa.state.mn.us).

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