



**State Auditor
Rebecca Otto**

OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadline: Cash Cities and Towns Financial Reporting Forms
2. Deadline: County TIF Information Form
3. Available: 2018 Supplemental Benefit Reimbursement Amounts
4. Released: Pension Newsletter & TIF Newsletter
5. Deadline: Special District Reporting Form
6. Avoiding Pitfalls: Cashing Personal or Third-Party Checks

1. Deadline: Cash Cities and Towns Financial Reporting Forms

The deadline for the 2017 Financial Reporting Form for cities and towns reporting on a cash basis is Monday, April 2. The form can be accessed at:

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

2. Deadline: County TIF Information Form

The County TIF Information Form for reporting 2017 TIF activity and enforcement deduction transfers is due to the OSA by April 2. The form can be accessed at:

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

3. Available: 2018 Supplemental Benefit Reimbursement Amounts

A listing of the 2018 supplemental benefit reimbursement amounts, released by the Department of Revenue (DOR), is now available on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20180328.000>.

The supplemental benefit reimbursements were disbursed on or about March 15 for volunteer fire relief associations that properly submitted reimbursement application forms to the DOR by February 15.

If your relief association paid supplemental benefits during the preceding year but did not submit a reimbursement application form to the DOR by the February 15 deadline, your association may still be eligible to receive reimbursement in March 2019 if a reimbursement application is properly submitted to the DOR. The form to file for reimbursement in March 2019 will be available on the DOR website in mid-November and will be due to the DOR by February 15, 2019.

Information regarding supplemental benefit reimbursements is available on the DOR website at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx.

4. Released: Pension Newsletter & TIF Newsletter

Pension Newsletter

The March **Pension Newsletter** has been released. The Newsletter provides helpful hints to keep in mind when completing the 2017 FIRE Form and 2018 Schedule Form. The Newsletter also explains how to sign relief association reporting forms in the State Auditor's Form Entry System (SAFES) and has a reporting reminder. An update on the Volunteer Fire Relief Association Working Group's legislative proposals and a notice regarding an update to the FILR document transmission method that we use to share revised reporting forms and other documents that contain not-public data are also provided.

The complete Newsletter can be accessed at:

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

TIF Newsletter

The March **TIF Newsletter** has been released. The Newsletter contains information on the County TIF Information Form and documenting pay-as-you-go (PAYG) expenditures. The Newsletter also provides information on rental property income requirements. To view the complete Newsletter, go to:

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

5. Deadline: Special District Reporting Form

The Special District Financial Reporting Form and Financial Statements are due March 31 for districts whose fiscal year ended September 30, 2017. The reporting form can be accessed at:

6. Avoiding Pitfalls: Cashing Personal or Third-Party Checks

Some government entities cash personal or third-party checks from employees or the public. We recommend that government entities prohibit this practice. Government entities should not function as banks for their employees or for third parties. Cashing personal or third-party checks increases the entity's risk of losses due to insufficient funds.

In addition, it increases an entity's exposure to fraud. All funds collected by the entity should be deposited exactly as collected. The composition of the funds to be deposited, in terms of the amount of cash and checks, should reflect the actual receipts.

Reviewing the deposit's composition is one way to prevent and detect thefts involving "lapping" -- an employee taking cash before it is deposited and replacing it with a check that should be in a different deposit. Allowing an employee to cash a personal or third-party check with funds that should be deposited defeats that safeguard.

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 Jim.Levi@osa.state.mn.us

The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.
Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.
Web: www.auditor.state.mn.us.