



# OFFICE OF THE STATE AUDITOR

## *E-Update*



Follow us on Twitter  
@MNStateAuditor

State Auditor  
Julie Blaha

December 6, 2019

1. Available: 2020 Summary City and County Budget Form
2. TIF: Regularly Review Terms of TIF Obligations
3. Update: Fire State Aid Forfeiture Deadline
4. Available: Supplemental Benefit Reimbursement Form
5. Avoiding Pitfalls: Reconciliations

---

### 1. Available: 2020 Summary City and County Budget Form

The 2020 Summary City and County Budget Form is now available through SAFES at:

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

The form is due by January 31, 2020. You will need a SAFES User ID and Password to access the Form. If you need a SAFES User ID and Password please send an email to [SAFES@osa.state.mn.us](mailto:SAFES@osa.state.mn.us) with your name, title, entity, public mailing address, email, and phone number.

Instructions on completing the form are located on the OSA website at:

<https://www.auditor.state.mn.us/default.aspx?page=20111209.001>

---

### 2. TIF: Regularly Review Terms of TIF Obligations

To avoid making improper payments with tax increment funds, an authority should annually or regularly review the terms of any bonds, notes, loans, or contracts to which tax increment is obligated. To learn more, please visit:

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

---

### 3. Update: Fire State Aid Forfeiture Deadline

The Office of the State Auditor is pleased to announce that all volunteer fire relief associations except for two submitted their 2018 reporting-year forms prior to the forfeiture deadline on November 30. State law requires automatic forfeiture of fire state aid for relief associations that do not file all reporting information by November 30.

We would like to thank the relief association trustees, municipal officials, auditors, investment brokers, Minnesota State Fire Marshal Division staff, and members of the OSA Pension Division

team, who worked right up to the deadline to ensure that reporting forms were submitted.

---

#### **4. Available: Supplemental Benefit Reimbursement Form**

The Minnesota Department of Revenue (DOR) has released the Supplemental Benefit Reimbursement Form for use by volunteer fire relief associations to seek reimbursement of supplemental benefits paid during 2019. The form must be completed on the DOR website by February 15, 2020, to receive reimbursement in March 2020. The reimbursement form and instructions are available on the DOR website at:

<https://www.revenue.state.mn.us/supplemental-benefit-reimbursement-volunteer-firefighters-form-sbr>

---

#### **5. Avoiding Pitfalls: Monitoring Internal Controls**

Reconciliations are critical control activities which involve the comparison of two sets of related records or balances from different sources. To learn more about this critical control, please visit the OSA's website at:

<https://www.auditor.state.mn.us/default.aspx?page=20150925.000>

---

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).

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