



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

*The official online news  
publication of the Office  
of the State Auditor*

**December 1, 2017**

1. Available: Summary Budget Reporting Forms for Cities and Counties
2. Released: Pension Newsletter & TIF Newsletter
3. Avoiding Pitfalls: Reconciling Bank Balances/Federal Check 21 Act

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### **1. Available: Summary Budget Reporting Forms for Cities and Counties**

The Summary Budget Data Financial Reporting Forms are now available for cities and counties. The forms can be accessed at:

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

The deadline to file the forms is January 31. Instructions for completing the forms can be found at:

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

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### **2. Released: Pension Newsletter & TIF Newsletter**

#### **Pension Newsletter**

The November **Pension Newsletter** has been released. The Newsletter provides information about supplemental benefit reimbursements and a link to the online form used to request reimbursement of supplemental benefits that have been paid. Information about establishing separate special fund and general fund accounts, and fire state aid is included as well as information on a Fire State Aid Work Group that has been convened by the LCPR.

The complete Newsletter can be accessed at:

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

#### **TIF Newsletter**

The November **TIF Newsletter** has been released. The Newsletter contains information on parcel designation for district certification. The Newsletter also provides information on TIF credit payments and documentation of administrative expenses. To view the complete Newsletter, go to:

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

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### **3. Avoiding Pitfalls: Reconciling Bank Balances/Federal Check 21 Act**

Local units of government should reconcile bank balances on a monthly basis to identify potential problems, such as error or theft. With the enactment of the Federal Check 21 Act, it may no longer be possible to obtain canceled checks from depository banks.

By promptly identifying potential problem checks, local units of government may be able to avoid destruction of the checks by their banks. The checks being destroyed may contain important evidentiary information that is not being preserved in an electronic version.

For more information, please see the Statement of Position on the Federal Check 21 Act, available at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.012>.

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