



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

September 11, 2020



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1. Message from Auditor Blaha

Today is a day to remember. It was 19 years ago that I watched the horrible scenes of the 9/11 attacks unfold with my middle school students. I hope that we all can take a moment and reflect on that day.

The lessons of unity that we were forced to learn that day are what we need now. We got through 9/11 together, and together is how we'll get through this pandemic. We must never forget those that were killed on 9/11. Let's also remember those lives lost to COVID-19.

2. TIF: District Certifications Require Whole Parcels

A TIF district must be comprised of whole parcels, but there might often be parcel changes (plats, splits, or combinations) that accompany the TIF district's development activity.

To learn more, please visit: <https://www.auditor.state.mn.us/default.aspx?page=DistCertReqWholePcls>

If you have any questions, please contact us at TIF@osa.state.mn.us

3. Pension: Special Fund Deposit Errors

Funds erroneously deposited into a relief association's special fund (the restricted pension fund) cannot be taken out of the special fund unless the association obtains specific written authorization from the Office of the State Auditor (OSA). The OSA has authority, after a relief association has presented evidence that the deposit error occurred in good faith, to order the transfer from the special fund to the appropriate fund or account an amount equal to the funds deposited in error.

If a relief association discovers that funds have been deposited into the special fund in error, please contact the OSA's Pension Division right away at Pension@osa.state.mn.us. Funds cannot be transferred from the special fund unless and until a relief association receives written authority from the OSA

4. Avoiding Pitfalls: Multiple Signatures on Checks

Minnesota law has generally required multiple signatures on checks written by cities, towns, counties, or volunteer fire relief associations. In addition to being required by statute, multiple signatures are part of an entity's internal controls. When more than one person signs a check, there is greater assurance that the claim is correct and that payment has been approved by the governing body.

To learn more about the internal controls related to the signing of checks, please visit our website at: <https://www.auditor.state.mn.us/default.aspx?page=20090724.027>

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.

The Office of the State Auditor is located at **525 Park Street, Suite 500, Saint Paul, MN 55103**.

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