



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Message from Auditor Blaha

As your Minnesota State Auditor, I sit on the Executive Counsel. Part of my responsibility, as a member of this body, is to vote on Executive Orders that are issued by the Governor. It is vitally important that I keep up with all COVID-19 related data so that I may make the most informed decisions possible when tasked with voting on issues that directly impact the lives of Minnesotans.

Here are my primary sources of information:

1. State of Minnesota COVID-19 Site: <https://mn.gov/covid19/>
2. Johns Hopkins Coronavirus Resource Center: <https://coronavirus.jhu.edu/>
3. Institute for Health Metrics and Evaluation (IHME): www.healthdata.org/covid
4. The COVID Tracking Project through The Atlantic: <https://covidtracking.com/>

If I want to look at another way to visualize the data in Minnesota, both the Star Tribune and Minnesota Public Radio are great resources.

Finally, in last week's E-Update we shared incorrect information for the 2020 Local Government Training Conference. The conference is only scheduled for one day: **Wednesday, November 18, 2020** (not November 18 and 19 as previously mentioned).

Stay safe and stay informed.

2. Meeting: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group held its first meeting of the year on October 6. The Working Group members reviewed potential topics for consideration, and agreed on several technical topics for discussion at the next meeting. A recording of the meeting live stream can be viewed on the Office of the State Auditor (OSA)'s Facebook page, at: <https://www.facebook.com/108935950674805/videos/343128930299036>.

The next meeting will be held on October 20, from 11:00 a.m. to 12:30 p.m. The meeting will be held remotely via Zoom, and will be live-streamed for those who are interested in watching. The live-stream link, and the meeting agendas and materials, will be available on the Working Group page of the OSA website at: <https://www.auditor.state.mn.us/default.aspx?page=reliefworkinggroup>

3. Deadline: OPEB Trust Investment Reporting Form

The investment reporting form for OPEB trusts is due from trust administrators on October 25. The reporting form is available for completion on the OSA's State Auditor's Form Entry System (SAFES) at: <https://www.auditor.state.mn.us/SAFES/Default/Login>.

Any questions regarding OPEB investment reporting can be sent to opecb@osa.state.mn.us.

4. TIF: Segregation of TIF Funds

Each TIF authority is required to account for the revenues and expenditures of tax increment for each district separately from the revenues and expenditures of all other money – including tax increment from other TIF districts.

The TIF Act requires authorities to segregate each district's tax increment in a special account (or accounts) on the TIF authority's official books and records (or it may establish, by resolution, for the increment to otherwise be held by a trustee or trustees for the benefit of holders of bonds).

For more information regarding the segregation of TIF funds, please refer to our Statement of Position TIF Segregation of Funds:

https://www.auditor.state.mn.us/other/Statements/tiffundsegregation_0706_statement.pdf.

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

5. Avoiding Pitfalls: Dangerous Emails

It is wise to be on the lookout for deceptive e-mails, electronic messages sent to government addresses which try to lure the recipient into sharing sensitive personal or government data or into following a link or opening an attachment which will unleash a virus that can infect the user's computer system.

These e-mails can seem benign and even friendly, with subject lines like "Happy Holidays!" or originating addresses that include familiar names like eBay, Hallmark, or the "Webmail Support Team." As a rule, always be suspicious of e-mails that request personal or government-related information or username/password data. In addition, be very cautious following links to unfamiliar websites or opening attachments in e-mails from unfamiliar addresses.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.012>

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.

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