

# OFFICE OF THE STATE AUDITOR E-Update

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

July 20, 2018

1. Deadline: TIF Annual Reporting Form

2. Released: Pension Newsletter & TIF Newsletter

3. Avoiding Pitfalls: Report Evidence of Wrongdoing

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## 1. Deadline: TIF Annual Reporting Form

The 2017 TIF Annual Reporting Form is due on August 1. The form can be accessed at the OSA website at:

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

Instructions, sample forms, and videos with information for filling out and submitting the reporting form can be found on the OSA website at:

http://www.auditor.state.mn.us/default.aspx?page=tifforms.

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

The July **Pension Newsletter** has been released. The Newsletter has information on two temporary work groups being convened by others to study and make recommendations on relief association topics. The Newsletter also includes a reminder about the upcoming deadline for certifying the 2018 Schedule Form and provides information about municipal ratification requirements for relief association benefit level changes.

The complete Newsletter can be accessed on the OSA website at:

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

### **TIF Newsletter**

The July **TIF Newsletter** has been released. The Newsletter contains information on how to make corrections on TIF reports and details on when an authority can stop filing annual TIF

reports. The Newsletter also offers information on providing copies of completed TIF forms and on the upcoming deadline for submitting the Annual TIF Reporting Form. To view the complete Newsletter, go to:

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

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# 3. Avoiding Pitfalls: Report Evidence of Wrongdoing

Local government officials and employees must notify the OSA, whenever evidence of theft, embezzlement, or the unlawful use of public funds or property is discovered. The reporting requirement also applies to officers and employees of local public pension plans, including volunteer firefighter relief associations and teachers' retirement fund associations governed by chapter 354A.

Under Minn. Stat. § 609.456, a detailed description of the alleged incident(s) must be made to the OSA "promptly" and in writing. The description may include information that is classified as not public data. "Prompt" reporting means that the OSA should be contacted when the evidence is first discovered. Information that could reasonably be used to determine the identity of an individual providing the required notice is classified as private. To make a report, please use the following form (the link below downloads a pdf from the OSA website):

http://www.auditor.state.mn.us/other/reportconcern\_govtofficial\_form.pdf.

If you have any questions, please feel free to contact Mark Kerr at 651-296-4717 or mark.kerr@osa.state.mn.us.

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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

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