

# Pension Division Newsletter

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## New Sample Bylaw Guides

In February, the Office of the State Auditor released a Sample Bylaw Guide for use by defined-benefit lump-sum volunteer fire relief associations affiliated with a city fire department. A few revisions have been made to the guide based in part on feedback from relief association trustees.

In addition, three new guides are now available. The new guides are for use by defined-benefit lump-sum volunteer fire relief associations affiliated with either a town fire department, a joint-powers fire department, or an independent nonprofit firefighting corporation.

The revised guide and the three new guides are available on our website in both MS Word and PDF versions, at:

<http://www.auditor.state.mn.us/default.aspx?page=20120208.000>

Watch for notices in future Newsletters about updates to these guides which will incorporate 2012 legislative changes and for information on new guides for defined contribution plans.



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## Working Group Update

The 2012 Omnibus Retirement Bill, which includes the 2010 and 2011 Working Group legislation and the 2010 Investment Study Group legislation, was signed into law by Governor Dayton on May 10. The Pension Division will be providing a legislative update within the next few weeks that will include an in-depth explanation of the law changes affecting volunteer fire relief associations. The Sample Bylaw Guides will also be updated.

A copy of the bill can be viewed at the link provided below. The Investment Study Group changes are located in Article 10, and the Working Group changes are located in Article 12.

<https://www.revisor.mn.gov/laws/?id=286&doctype=chapter&year=2012&type=0>

We would like to thank Investment Study Group and Working Group members for their work on this legislation and also thank all those who attended meetings to provide their input.

**What's Ahead:**

**June 30:** Reporting deadline for relief associations with assets or liabilities exceeding \$200,000.

**August 1:** Schedule Form for lump-sum relief associations must be certified to the affiliated municipality. Maximum Benefit Worksheets must be certified for lump-sum, monthly, and monthly/lump-sum relief associations.

**September 15:** First certification deadline for 2012 state fire aid.

**Reporting Reminder**

The 2011 reporting-year forms are due by June 30, 2012, for volunteer fire relief associations with assets or liabilities of at least \$200,000. Relief associations with the June 30 reporting deadline are required to submit audited financial statements in addition to the reporting forms. Please note that once a relief association's assets or liabilities exceed \$200,000, the relief association maintains the June 30 reporting deadline and audit requirement, even if the association's assets and liabilities subsequently drop below the \$200,000 threshold.

Reporting forms for relief associations with assets and liabilities less than the \$200,000 statutory threshold were due by March 31. E-mail notices were sent on May 22 to relief association trustees, municipal officials, and auditors, notifying them that reporting forms for their affiliated relief association were past due. Letters that detailed the specific forms that must be submitted were also sent to each relief association. If you have any questions regarding your relief association's reporting requirements, please contact Gail Richie at (651) 282-6110 or at [Gail.Richie@osa.state.mn.us](mailto:Gail.Richie@osa.state.mn.us).

Helpful hints for completing the reporting forms can be found at:

[http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf\\_infoandhelpfulhints.pdf](http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_infoandhelpfulhints.pdf).

**User Authorization Form**

An updated User Authorization Form is now available on the State Auditor's website. Completion of the authorization form allows authorized individuals to access both paper forms and electronic forms for a volunteer fire relief association. Relief associations are now able to designate specific beginning and ending dates for access to the forms by an authorized user. For example, a relief association may specify that its auditor has access to the association's reporting forms from January 1, 2012, through March 31, 2013, giving the auditor sufficient time to complete all 2011 reporting-year information for the association and to receive copies of any revisions made to those 2011 year forms. An updated authorization form then needs to be submitted to provide the auditor access to complete the 2012 forms.

The updated User Authorization Form can be found at:

[https://www.auditor.state.mn.us/Forms/SAFESAAuthorization\\_12.pdf](https://www.auditor.state.mn.us/Forms/SAFESAAuthorization_12.pdf).

## Revised Online Training Session

A new version of the “Relief Association Reporting Requirements” online training session has been released. The new version includes information on current reporting forms and requirements, and provides a helpful overview for relief association trustees. The new online training session can be viewed at:

<https://www2.gotomeeting.com/register/670896314>

Additional online training sessions for relief association trustees are available on the “Training Opportunities” page of the OSA website, under the “Pension Division” heading. You can access the page directly at:

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

## Helpful Contact Information Document

An updated version of the OSA’s “Helpful Contact Information for Volunteer Fire Relief Associations” is available. The document provides contact information, including phone numbers, e-mail addresses, and websites, for many of the government offices and agencies with which volunteer fire relief associations interact. To view the document, select the “Forms” menu item, click on “Pension Forms,” and you will find it under the “Resourced for Completing Forms” heading. You can access the “Pension Forms” page directly by clicking on the following link:

<http://www.auditor.state.mn.us/default.aspx?page=20070105.001>

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