

Pension Division Newsletter

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Reporting Form Helpful Hints

Below are some helpful hints to keep in mind when completing the 2017 FIRE Form (FIRE-17) and the 2018 Schedule Form (SC-18).

- Submit the Excel FIRE-17 and the SC-18, if applicable, by uploading them through the State Auditor’s Form Entry System (SAFES).
- Signatures are required on both forms. The signature pages are provided in the PDF versions of the forms that are created after the forms are uploaded.
- The PDF versions of the forms should be available in SAFES immediately after each form’s submission.
- The forms can be signed electronically in SAFES or paper signature pages can be submitted. The forms submissions are not complete until all signatures are provided.
- Defined contribution plans may complete the defined contribution allocation table that is included within the FIRE-17 or may submit the allocation table using an alternative format. If your relief association submits its own version of the defined contribution allocation table, please submit it as a PDF document through SAFES.
- The FIRE-17 and SC-18 contain multiple worksheets, so you will see multiple tabs on the bottom menu bar. Click the right arrow icon in the lower left corner of the Excel file to navigate through the list of tabs in the menu bar. Make sure you complete each required worksheet.
- Review the “Home” tab within the FIRE-17 and SC-18 before submitting the forms to make sure there are no remaining red error messages. Red error messages indicate that information needs to be provided or is incorrect, and must be completed before the forms can be submitted.

(See continuation on next page.)



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What’s Ahead:

March 15:
Fire Equipment Certification Form (FA-1) is due to the Department of Revenue

March 31:
Reporting forms for relief associations with assets and liabilities of less than \$500,000 are due to the OSA.

March 31:
Investment Business Recipient Disclosure Form is due to the Legislative Commission on Pensions and Retirement.

June 30:
Reporting forms for relief associations with assets or liabilities of at least \$500,000 are due to the OSA.

Reporting Form Helpful Hints — Continued

- The Excel versions of the FIRE-17 and SC-18 that you access through SAFES are intended to be data-entry tools. The PDF versions of both forms that you subsequently access through SAFES are formatted for printing and retaining.
- The audit or agreed-upon procedures report should also be submitted through SAFES as a PDF document.
- Relief associations with assets and liabilities below the \$500,000 statutory threshold must have their FIRE-17 signed by a **certified public accountant**.

How to Sign Forms in SAFES

Forms submitted through SAFES are usually available for viewing and signing immediately after they have been successfully uploaded. You will receive a confirmation ID for each form that uploads successfully.

Following the successful form upload, log into SAFES at: <https://www.auditor.state.mn.us/safes>.

If this is your first time logging into SAFES this year, you will be asked to verify your contact information. Review your contact information on the “Contact Information” tab. Make any necessary updates and then click the “Verify” button.

Next, select the “Forms” tab and choose the appropriate reporting year. You will see a list of your relief association’s required and submitted reporting forms for each reporting year, along with the status of each form.

Forms that are available for signing electronically will have a blue “View Form” link next to the form name. Click on the blue link to view the form. If the information in the form is accurate, sign the form by clicking the “Sign” button. After you click the button, a 32-character unique identifier is displayed on the form, which represents your electronic signature.

If you have questions regarding any of the information on the form, contact the individual who submitted it for clarification.

Sample Bylaw Guides:

LUMP-SUM

[City Fire Department](#)

[Town Fire Department](#)

[Joint-Powers Fire Department](#)

[Independent Corporation](#)

DEFINED-CONTRIBUTION

[City Fire Department](#)

[Town Fire Department](#)

[Joint-Powers Fire Department](#)

[Independent Corporation](#)

Supplemental Benefit Reimbursements

A listing of the 2018 supplemental benefit reimbursement amounts is now available on the Office of the State Auditor (OSA) website at: <http://www.auditor.state.mn.us/default.aspx?page=20120214.000>.

The supplemental benefit reimbursements were disbursed on or about March 15, 2018, for relief associations that submitted reimbursement application forms to the Department of Revenue (DOR) by February 15, 2018.

If your relief association paid supplemental benefits during the preceding year but did not submit a reimbursement application form to the DOR by the February 15 deadline, your association may still be eligible to receive reimbursement in March 2019 if a reimbursement application is submitted to the DOR.

The form to file for reimbursement in March 2019 will be available on the DOR website in mid-November, and will be due to the DOR by February 15, 2019.

Relief Association Reporting Reminder

Relief associations with assets and liabilities of less than \$500,000, and that have not exceeded this statutory threshold in a prior year, must submit 2017 reporting forms and an agreed-upon procedures report by March 31.

The Agreed-Upon Procedures Guide and a Sample Independent Accountant’s Report are available on the OSA website at: <http://www.auditor.state.mn.us/default.aspx?page=20151209.000>.

Investment Performance Information

Minnesota law requires the OSA to annually provide information to volunteer fire relief associations on the investment performance of the Minnesota State Board of Investment and on the voluntary Statewide Plan administered by the Public Employees Retirement Association.

Investment performance for the 2017 calendar year is provided in the 2018 Investment Performance Information document that can be found on the OSA website at: <http://www.auditor.state.mn.us/default.aspx?page=pensionDocs>.

Statements of Position:

[Allocations and Deductions for Defined Contribution Plans](#)

[Joint Powers Fire Departments and Fire Districts](#)

[Investment Authority for Relief Associations](#)

[Investment Policies for Relief Associations](#)

Working Group Update

The Legislative Commission on Pensions and Retirement (LCPR) has been processing the 2018 Omnibus Retirement Bill, which includes the Volunteer Fire Relief Association Working Group’s recommendations from 2016 and 2017. The legislative proposal discussed in last month’s Pension Division Newsletter that would increase the maximum allowable lump-sum benefit level has been modified by the LCPR. In its current form, the proposal would only increase the maximum allowable benefit level for one specific relief association. We will continue to keep you informed of the progress of the 2018 Omnibus Retirement Bill.

The Working Group proposals can be found on the OSA website, at: <http://www.auditor.state.mn.us/default.aspx?page=reliefworkinggroup>.

Update to Filr Document Transmission Method

This spring, the OSA will be updating the application called Filr that we use to share revised reporting forms and other documents that contain not-public data.

After the updates to Filr are made, you may be required to register your Filr account again and enter a password. The password that you enter can be the same password that you are currently using to log into your Filr account.

If you are required to register your Filr account we will send you an e-mail with specific instructions. If you have any questions, please contact the Pension Division at (651) 282-6110 or at pension@osa.state.mn.us.

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