

Pension Division Newsletter

Inside this issue:

New Volunteer Emergency Medical Personnel Provision	2
Investment Business Recipient Disclosure Form	3
Management of Records	3
Pension Division Staff	3

Work Group Update

The work group convened by staff of the Legislative Commission on Pensions and Retirement (LCPR) to review statutes governing relief association conversions and dissolutions has completed its work and compiled its findings and recommendations into a report. The report is posted on the [LCPR website](#).

We will keep you updated through our Pension Division Newsletter of legislation resulting from the report’s recommendations.

Broker Certification Form

Volunteer fire relief associations using the services of a broker must complete a uniform Broker Certification Form that is provided by the OSA. The Broker Certification Form must be completed before a relief association may enter into a business arrangement with a broker, and must be completed annually thereafter. A copy of each completed form should be submitted to the OSA with the relief association’s annual reporting forms.

If any portion of the relief association’s assets are held by a security broker or its agent, the security broker or its agent must acknowledge in writing annually that sufficient insurance has been obtained from the Securities Investor Protection Corporation (SIPC), supplemented by additional insurance, if necessary, to cover the full amount of the relief association’s assets held by the security broker or its agent.

Note that the State Board of Investment (SBI) is not considered a broker for purposes of this reporting requirement. A relief association that invests with the SBI is therefore not required to have the SBI complete a Broker Certification Form.

The Broker Certification Form for volunteer fire relief associations is available on the [Pension Forms](#) page of the OSA website, under “Current Forms.”



Office of the State Auditor
 Pension Division
 525 Park Street, Suite 500
 Saint Paul, MN 55103
 (651) 282-6110
 Fax: (651) 282-5298
pension@osa.state.mn.us

What's Ahead:

New Volunteer Emergency Medical Personnel Provision

On January 1, 2019, a new law went into effect that allows volunteer emergency medical personnel who are members of a fire department to become members of the affiliated relief association and to be eligible for service pensions from the relief association on the same basis as volunteer firefighters. In order for this membership expansion to take place a relief association must amend its bylaws to authorize the change and the municipality must approve the change.

Historically, there has been a gap in pension coverage for individuals who are solely providing emergency medical services on a volunteer basis. The change in law is seen by some communities as an important tool to help recruit and retain individuals who are solely providing medical services for volunteer fire departments. If the local community decides to expand its relief association membership to include volunteer emergency medical personnel, a relief association's liabilities and contribution requirements may increase, which is why municipal approval of the change is required. A relief association receives no additional state aid to help offset the increase in liabilities.

For city and town fire departments, the addition of volunteer emergency medical personnel to a relief association's membership must be approved by the city council or town board. If the fire department is a joint powers entity, the membership expansion must be approved by the joint powers board. If the fire department is an independent nonprofit firefighting corporation, the municipality or municipalities that contract with the fire department must approve the membership expansion.

The statutes were also updated to authorize volunteer emergency medical personnel who receive a relief association service pension or benefit to be eligible for the supplemental benefit distribution. Relief associations are able to seek reimbursement of these supplemental benefit payments, using the same reimbursement form and process as used for firefighter supplemental benefit payments.

The OSA's Sample Bylaw Guides have been updated to include optional language that a relief association may use to authorize the inclusion of volunteer emergency medical personnel. The Sample Bylaw Guides are posted in Word and PDF formats on the [OSA website](#).

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 LCPR.

Statements of Position:

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

[Firefighter Service Credit Determinations](#)

[Supplemental Benefits for Volunteer Firefighters](#)

[Return to Service for Relief Association Members](#)

Investment Business Recipient Disclosure Form

Relief associations are required to annually submit by March 31 a completed Investment Business Recipient Disclosure Form to the Executive Director of the LCPR. The form requires the chief administrative officer of the relief association to list all the recipients of investment business with respect to investments made by the association. For your convenience, a copy of the form is available on the [OSA website](#).

Management of Records

All government entities, including relief associations, create and possess records (electronic and paper). Records collected, created, received, maintained, or disseminated by a relief association regardless of their physical form are “government data.” As governmental entities that receive and manage public money, relief associations are subject to Minnesota Statutes, section 138.17, which states that records cannot be destroyed except at the direction of the state’s Records Disposition Panel.

The OSA’s Statement of Position on management of records for relief associations has been updated. The Statement of Position includes a link to a general records retention schedule for volunteer fire relief associations, and information about how to use the schedule and notify the Minnesota Historical Society that the schedule has been adopted. Information about how to maintain different types of relief association records is also included. The Statement of Position can be accessed on the [OSA website](#).

Pension Division Staff

If you have questions, please contact us:

Michael Johnson, Pension Analyst
(651) 282-5430

Karen Morales, Pension Analyst
(651) 284-3423

Molly Resch, Pension Analyst
(651) 297-2765

michael.johnson@osa.state.mn.us

karen.morales@osa.state.mn.us

molly.resch@osa.state.mn.us

Robin Paulsen, Administrative Specialist
(651) 296-6267

Christina Rademacher, Intern
(651) 296-6279

Rose Hennessy Allen, Pension Director
(651) 296-5985

robin.paulsen@osa.state.mn.us

christina.rademacher@osa.state.mn.us

rose.hennessy-allen@osa.state.mn.us