

# Pension Division Newsletter

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## Working Group Update

The Volunteer Fire Relief Association Working Group held meetings on December 2 and December 8. The Group reviewed draft language that would require special fund disbursements paid by check to be signed by the relief association treasurer and at least one other trustee who is designated by the board of trustees. Electronic payments would also be permitted if policies and procedures are established that provide for authentication of the disbursement.

The Group also discussed several matters related to the flexible service pension maximums for defined benefit plans, including how the maximums are calculated and the penalty for paying a pension using a benefit level above the statutory maximum. The current penalties are severe and include the automatic disqualification from receiving fire state aid. The Group agreed to move forward with draft language that would provide the Office of the State Auditor (OSA) with discretion, if certain conditions are met, to exempt relief associations from the penalties.

Other topics discussed by the Working Group include clarifying the legislative intent that a fire department affiliate with only one volunteer fire relief association at a time and defining when membership in an association begins. The Group considered whether membership in a relief association could include volunteer emergency medical personnel, initiated at the local level and with local approval. Discussions on this topic will continue.

The next meeting of the Working Group will be Thursday January 15 at 11:00 a.m. at our office in Saint Paul. Meetings are open to the public. Working Group meeting materials are available at:

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



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](mailto:pension@osa.state.mn.us)

## State Aid Forfeiture Deadline Update

The OSA is pleased to announce that, for the first time in eight years, all volunteer fire relief associations submitted their 2013 reporting-year forms prior to the state aid forfeiture deadline on November 30. We would like to thank the relief association trustees, municipal officials, auditors, investment brokers, the Minnesota State Fire Chiefs Association, and members of the OSA Pension Division team, who worked right up to the deadline to ensure that reporting forms were submitted.

**What's Ahead:****January 15:**

Working Group Meeting  
from 11:00 a.m. to 1:00  
p.m. at the OSA.

**January 15:**

Certified Listing of  
Individuals Who Filed a  
Statement of Economic  
Interest due to the  
Campaign Finance and  
Public Disclosure  
Board.

**February 15:**

Final deadline for  
submitting 2014  
Supplemental Benefit  
Reimbursement Forms  
to the Department of  
Revenue.

**March 15:**

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

## Statements of Economic Interest Reminder

Every year, each volunteer fire relief association board member and chief administrative officer is required to complete a *Statement of Economic Interest*. The Statement must be filed with the chief administrative officer of the relief association and be made available for public inspection.

The chief administrative officer of a relief association must also submit a *Certified Listing of Individuals Who Filed a Statement of Economic Interest* form to the Campaign Finance and Public Disclosure Board (CFPDB) by **January 15**. This form must list all individuals who have filed *Statements of Economic Interest* with the relief association for the preceding 12 months, along with the address of the office at which the statements are available for public inspection.

For your convenience, the required CFPDB's *Statement of Economic Interest* and *Certified Listing of Individuals Who Filed a Statement of Economic Interest* forms are available in the Pension Forms section of our website under the "Current Forms" heading, or by going to:

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

## Updated Key Reporting Requirements Calendar

An updated Key Reporting Requirements calendar is now available on the OSA website. This PDF document lists each reporting form that relief associations must submit to the OSA and reporting requirements for some other State agencies. Links to the forms and their applicable due dates are also provided.

The calendar can be found at:

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

The 2014 reporting-year forms will be available for completion in January. Notices will be provided by e-mail to relief association trustees, municipal officials, and accountants and auditors when the forms are available on the OSA website.

## Open Meeting Law Reminder

**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](#)

Many relief associations are beginning preparations for their annual board meetings. Please remember that relief associations are subject to Open Meeting Law requirements. Relief association board meetings must be open to the public unless some portion of the meeting is closed for a purpose expressly authorized under Minnesota law. The Open Meeting Law also contains notice requirements and requirements for making materials provided to the board members available in the meeting room for public inspection. Relief associations must record the votes on actions taken during meetings and must make the minutes available to the public during normal business hours where records of the association are kept.

The Information Policy Analysis Division (IPAD) of the Department of Administration has the authority to review Open Meeting Law questions and to issue advisory opinions about these issues. Information regarding Open Meeting Law requirements is available on the IPAD website at: <http://www.ipad.state.mn.us/index.html>.

Municipal trustees have all the same rights and duties as any other trustee on a relief association’s board, except the right to be an officer of the board. Municipal trustees therefore have the right to vote and should be provided with meeting materials and notice of board meetings.

## Pension Forms Redesign Project

During 2015 the OSA will be working on a project to redesign the pension reporting forms for volunteer fire relief associations. The goal is to make the forms as user friendly as possible and to streamline the reporting process. Your input and feedback are extremely important to us. A User Testing Group of relief association trustees, municipal officials, accountants, and investment brokers is being created to help with the redesign and testing of the new forms.

If you are interested in volunteering to participate in the User Testing Group, please send an e-mail containing your name, the name of your relief association or organization, and your contact information to Rose Hennessy Allen at [Rose.Hennessy-Allen@osa.state.mn.us](mailto:Rose.Hennessy-Allen@osa.state.mn.us).

**Statements of Position:**

[Differences Between Municipal Departments and Independent Nonprofit Firefighting Corporations](#)

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

[Records Management for Fire Relief Associations](#)

**Information for New Trustees**

Many relief associations will be holding their annual meeting and elections soon. The OSA makes available a one-page document that provides links to resources available on our website. These resources are intended to help individuals who are elected to a relief association’s board of trustees be successful in their new positions.

The informational document can be viewed at:

<http://www.auditor.state.mn.us/Other/pensionDocs/InfoforNewTrustees.pdf>.

**Updated Summary of Selected Relevant Statutes**

An updated version of the Selected Relevant Statutes summary is now available. The summary provides a short, easy-to-read companion to the Selected Relevant Statutes booklet that is prepared annually by the OSA. The booklet contains many of the State statutes relevant to relief associations. Relief association trustees are encouraged to download both documents for reference when updating bylaws, making investment decisions, and calculating benefit payments.

The booklet and summary can be accessed at:

<http://www.auditor.state.mn.us/default.aspx?page=20120214.000>.

**Pension Division Staff**

If you have questions, please contact us:

Aaron Dahl, Pension Analyst  
(651) 297-2765

[Aaron.Dahl@osa.state.mn.us](mailto:Aaron.Dahl@osa.state.mn.us)

Jim Jensen, Pension Analyst  
(651) 284-3423

[Jim.Jensen@osa.state.mn.us](mailto:Jim.Jensen@osa.state.mn.us)

Michael Johnson, Pension Analyst  
(651) 282-5430

[Michael.Johnson@osa.state.mn.us](mailto:Michael.Johnson@osa.state.mn.us)

Blake Pekkala, Pension Intern  
(651) 296-6279

[Blake.Pekkala@osa.state.mn.us](mailto:Blake.Pekkala@osa.state.mn.us)

Gail Richie, Office & Admin Assistant  
(651) 282-6110

[Gail.Richie@osa.state.mn.us](mailto:Gail.Richie@osa.state.mn.us)

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

[Rose.Hennessy-Allen@osa.state.mn.us](mailto:Rose.Hennessy-Allen@osa.state.mn.us)