

Pension Division Newsletter

Inside this issue:

2014 Reporting Forms Now Available	2
SAFES User Authorization Form	2
Records Retention Schedule	3
Forms Redesign Project Update	3
Reminder to Submit Amended Bylaws	4
Pension Division Staff	4

Working Group Update

The 2014-2015 Volunteer Fire Relief Association Working Group held its last meeting on January 15. The Group conducted a final review and approval of its legislative proposals. The Group also continued its discussion on potentially expanding relief association membership and benefit eligibility to volunteer emergency medical personnel, if approved locally. The Group will collect information on this topic and continue its discussion when the 2015-2016 Working Group convenes in the fall. Finally, the Group discussed training for relief association trustees and suggested training topics.

The Working Group’s legislative proposals are being compiled into a bill for introduction during this legislative session. We will keep you updated on the progress of the Working Group bill.

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

Reminder to Submit Supplemental Benefit Reimbursement Forms

To obtain reimbursement in March 2015 of supplemental benefits paid by your relief association during 2014, the reimbursement form must be submitted to the Minnesota Department of Revenue by February 15. If your relief association misses this filing deadline, your association cannot submit the reimbursement request until the filing period begins again in November.

The reimbursement form and detailed instructions are available on the Department of Revenue’s website at: http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx.

What's Ahead:**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.

March 31:

Reporting forms for relief associations with assets and liabilities of less than \$500,000 are due to the Office of the State Auditor.

March 31:

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

2014 Reporting Forms Now Available

The Office of the State Auditor (OSA) is pleased to announce that the 2014 Reporting Forms for volunteer fire relief associations are now available for download from our website. The 2015 Schedule Form and 2015 Maximum Benefit Worksheet are also now available for download. The reporting forms can be accessed at: <https://www.auditor.state.mn.us/safes/>.

Completed reporting forms should be submitted using the State Auditor's Form Entry System (SAFES) website. If you are unable to submit your reporting forms using SAFES, please contact the Pension Division at pension@osa.state.mn.us or at (651) 282-6110 to make alternate arrangements for submitting your forms.

Relief associations with assets and liabilities of less than \$500,000 must submit reporting forms, but need not obtain an audit. The financial Reporting Form (RF-14) must be certified by a CPA (certified public accountant). The reporting forms and accountant certification are due by March 31, 2015.

Relief associations with assets or liabilities of at least \$500,000 must submit an audit report and reporting forms. The audit report and reporting forms are due by June 30, 2015.

Detailed instructions on accessing, completing, and submitting the reporting forms can be viewed at:

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_infoandhelpfulhints.pdf.

SAFES User Authorization Form

Access to SAFES for many accountants, auditors, and other consultants who work with volunteer fire relief associations expired at the end of the 2014 calendar year. SAFES access allows an authorized individual to download, submit, and electronically sign relief association reporting forms.

Relief associations should renew SAFES access for their accountants, auditors, and consultants by completing the SAFES User Authorization Form that is available for download at:

<http://www.auditor.state.mn.us/default.aspx?page=20130131.000>.

Completed forms should be submitted to the Pension Division by e-mail at pension@osa.state.mn.us or by fax at (651) 282-5298.

Records Retention Schedule

Sample Bylaw Guides:

LUMP-SUM

Relief associations are governmental entities that receive and manage public money. Therefore, they must follow state guidelines that govern the retention of records. Until recently, a relief association did not have authority to destroy records unless that association had received specific individual approval from the State Records Disposition Panel.

[City Fire Department](#)

A relief association now has several options for the retention of its records. A relief association can choose to adopt the General Records Retention Schedule for Volunteer Fire Relief Associations in its entirety and notify the Minnesota Historical Society of its adoption. Relief associations choosing this option may destroy certain types of records after they have been maintained for a specified length of time.

[Town Fire Department](#)

[Joint-Powers Fire Department](#)

Alternatively, a relief association can choose to modify the general records retention schedule or to create its own schedule. Relief associations choosing these options must submit the proposed schedule to the Records Disposition Panel for approval before the customized schedule may be used and records destroyed.

[Independent Corporation](#)

If a relief association fails to choose one of these options, the association must permanently retain all of its records.

DEFINED-CONTRIBUTION

The general records retention schedule, instructions, and a form for use in notifying the Minnesota Historical Society that the schedule has been adopted can be found at:

[City Fire Department](#)

[http://www.mnhs.org/preserve/records/docs_pdfs/Complete MFRASchedule2012.pdf](http://www.mnhs.org/preserve/records/docs_pdfs/Complete_MFRASchedule2012.pdf).

[Town Fire Department](#)

Additional information about the retention of records and records management for relief associations is available on the Office of the State Auditor (OSA) website.

[Joint-Powers Fire Department](#)

See the Statement of Position on the retention of records at: <http://www.auditor.state.mn.us/default.aspx?page=20120928.000> and see the Statement of Position on records management at: <http://www.auditor.state.mn.us/default.aspx?page=20110527.008>.

[Independent Corporation](#)

Finally, an article written by the OSA on this topic for the Minnesota Fire Chief magazine can be viewed at:

http://www.auditor.state.mn.us/other/columns/RecordsManagementforMNFIRECHIEF_1211.pdf.

Forms Redesign Project Update

Statements of Position:

In last month’s Newsletter we announced a project that the OSA will be working on during 2015 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.

[Return to Service](#)

The response to our call for volunteers in last month’s Newsletter resulted in an excellent group of volunteers, relief association trustees, municipal finance officers, accountants, and investment brokers, who will be helping us as part of a User Testing Group. The first phase of the project will begin in early February with a brainstorming meeting with members of the User Testing Group.

[Maintaining a General Fund after Joining the Statewide Plan](#)

We will continue to keep you updated on the progress of the project. If you have questions, please contact Rose Hennessy Allen at Rose.Hennessy-Allen@osa.state.mn.us or (651) 296-5985.

[Paying a Defined-Benefit Lump-Sum Service Pension](#)

Reminder to Submit Amended Bylaws

Relief associations notified of bylaw compliance issues last year when the OSA conducted its review of the associations’ reporting forms should submit a revised copy of their approved governing bylaws to the OSA this year with the 2014 reporting-year forms, if not earlier. When submitting amended bylaws, submit copies of the relief association meeting minutes and of municipal meeting minutes or resolution reflecting approval of the bylaw changes.

Any amendments to your bylaws which have been adopted should be incorporated into the bylaws. The bylaws serve as a governing document of the relief association. Important policies should be incorporated into the bylaws.

Pension Division Staff

If you have questions, please contact us:

Aaron Dahl, Pension Analyst
(651) 297-2765

Michael Johnson, Pension Analyst
(651) 282-5430

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

Aaron.Dahl@osa.state.mn.us

Michael.Johnson@osa.state.mn.us

Gail.Richie@osa.state.mn.us

Blake Pekkala, Pension Intern
(651) 296-6279

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

Blake.Pekkala@osa.state.mn.us

Rose.Hennessy-Allen@osa.state.mn.us