

Pension Division Newsletter

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2015 Reporting-Year Forms

The Office of the State Auditor (OSA) is pleased to announce that the 2015 reporting-year forms for volunteer fire relief associations are now available for completion. Reporting forms are accessed through the State Auditor’s Form Entry System (SAFES) at <https://www.auditor.state.mn.us/safes/>. SAFES is our secure web application for accessing, submitting, and electronically-signing reporting forms.

This year, relief associations will complete the new Financial and Investment Reporting Entry (FIRE) Form. The FIRE Form combines the multiple financial and investment forms that relief associations were previously required to complete. The Schedule Form that is completed by defined-benefit lump-sum relief associations is still a separate form. The 2016 Schedule Form is also now available for completion.

Because of the time it took to complete the changes, reporting forms which are normally due by March 31 will be considered on time if they are received in our office by April 30. In addition to submitting reporting forms, relief associations with assets and liabilities of less than \$500,000 must submit an Independent Accountant’s Report on Applying Agreed-Upon Procedures. The Agreed-Upon Procedures Guide and a Sample Independent Accountant’s Report are available on the OSA website at <https://www.auditor.state.mn.us/default.aspx?page=20151209.000>.

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.

An informational document is available on the OSA website that provides detailed instructions for accessing the forms, submitting the forms, and electronically signing them. See the “Reporting Checklist for Volunteer Fire Relief Associations” under the “Resources for Completing Forms” heading at: <http://www.auditor.state.mn.us/default.aspx?page=20070105.001>.



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Reporting Form Helpful Hints

What's Ahead:

March 31: (For this year, extended to April 30)

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 (LCPR).

June 30:

Reporting forms for relief associations with assets or liabilities of at least \$500,000 are due to the Office of the State Auditor.

August 1:

The 2016 Schedule Form must be certified to the municipality or independent nonprofit firefighting corporation.

Below are some helpful hints to keep in mind when completing the new 2015 FIRE (FIRE-15) Form and the 2016 Schedule Form.

- Submit the FIRE-15 and the SC-16, if applicable, by uploading them through 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 within 24 hours 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-15 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-15 and SC-16 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-15 and SC-16 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.
- The Excel versions of the FIRE-15 and SC-16 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-15 signed by a certified public accountant.

How to Sign Forms in SAFES

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

Forms submitted through SAFES are available for viewing and signing about 24 hours after they have been successfully uploaded. You will receive a confirmation ID for each form that uploads successfully.

After waiting 24 hours 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. Forms are grouped by reporting year. For example, to view your relief association’s 2016 Schedule Form, click on the “Forms” tab and then choose the year “2016.” To view your relief association’s 2015 FIRE Form, click on the “Forms” tab and then choose the year “2015.”

A list of your relief association’s required and submitted reporting forms is displayed 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 on the form is accurate, sign the form by clicking the “Sign Form” 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.

If you would like to electronically sign your relief association’s reporting forms but are unable to locate your SAFES password, you can request a new password at:

<https://www.auditor.state.mn.us/safes/PasswordRecovery.aspx>.

Enter your username or e-mail address and a new temporary password will be generated and e-mailed to you. After logging in with this temporary password, you can change the password by clicking on the “User Maintenance” tab within SAFES. Usernames are generally your e-mail address or “FirstName.LastName.”

Supplemental Benefit Reimbursements

Statements of Position:

A listing of the 2016 supplemental benefit reimbursement amounts is now available on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20160330.000>.

Fundraisers and Donations

The supplemental benefit reimbursements were disbursed on or about March 15, 2016, for relief associations that submitted reimbursement application forms to the Department of Revenue (DOR) by February 15, 2016.

Considerations When Making Benefit Changes

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 2017 if a reimbursement application is submitted to the DOR. The form to file for reimbursement in March 2017 will be available on the DOR website in mid-November, and will be due to the DOR by February 15, 2017.

Paying a Defined-Benefit Lump-Sum Service Pension

Investment Business Recipient Disclosure Form

Joint Powers Fire Departments and Fire Districts

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. A copy of the form is available on the OSA website at:

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

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