

Pension Division Newsletter

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2016 Reporting-Year Forms

The Office of the State Auditor (OSA) is pleased to announce that the 2016 Financial and Investment Reporting Entry (FIRE-16) Form and 2017 Schedule (SC-17) Form 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/>.

Relief associations with assets and liabilities of less than \$500,000 must submit 2016 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>.

Relief associations with assets or liabilities of at least \$500,000 must submit 2016 reporting forms and an audit report by June 30.

To submit the FIRE-16 and SC-17 forms, please upload the Excel files through SAFES. The audit report and agreed-upon procedures report should be submitted as PDF documents through SAFES.

Signatures are required on the FIRE-16 and the SC-17 forms. After the Excel forms are uploaded, PDF versions of the submitted forms are created and posted into SAFES. These PDF versions of the submitted forms contain the signature pages. The signature pages can be printed out and signed, or the forms can be signed electronically in SAFES. To sign the form electronically, a form signer clicks on the “Sign Form” button in SAFES. A 32-character unique ID is then displayed on the signature line of the form, which serves as the signer’s electronic signature. Paper copies of the signature pages can be submitted to us by e-mail, fax, or mail.

An enhancement made to SAFES now allows for the PDF versions of the submitted forms to be created and posted to SAFES immediately upon the successful submission of the reporting forms.

An informational document is available on the Pension Forms page of the OSA website that provides detailed instructions for accessing, submitting, and electronically signing the forms. [Click here](#) to view the document.



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What's Ahead:

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.

Working Group Update

The Volunteer Fire Relief Association Working Group's 2016 legislation was heard by the Legislative Commission on Pensions and Retirement (LCPR) on February 14. The 2016 legislation was part of the 2016 Omnibus Retirement Bill that was passed by the House and Senate last year but vetoed by Governor Dayton. The 2016 legislation was adopted by the LCPR for inclusion in this year's Omnibus Retirement Bill.

The 2017 Working Group bill is being processed and is expected to be heard by the LCPR at one of its March meetings. We will continue to keep you updated on the progress of the bill.

Information about the Working Group and its legislative proposals can be found on the OSA website at:

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

Membership Start Date

A firefighter's start date in the relief association is now clearly defined in statute. Membership in a relief association begins on the date of hire by a municipality, joint powers board, or independent nonprofit firefighting corporation, unless otherwise specified in the relief association bylaws. Relief associations may define a different membership start date in their bylaws if they prefer something other than the statutory default.

The OSA's Sample Bylaw Guides provide several options that can be used as a reference by relief associations when defining the membership start date in their bylaws. The options are identified in Article II of the Sample Bylaw Guides, which can be accessed in PDF and Word version on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20120208.000>.

Fire Equipment Certification Form

The 2016 Fire Equipment Certification (FA-1) Form is due to the Minnesota Department of Revenue (DOR) by March 15. Submission of the form is required for communities to be eligible for 2017 fire state aid. Five percent of a community's fire state aid is forfeited for each week or fraction of a week that the form is submitted past the March 15 due date.

A copy of the FA-1 Form and a list of fire departments for which the form has been received are provided on the DOR website at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/fsa.aspx.

Online Training Sessions

Statements of Position:

The OSA provides online training videos to assist relief association officials in completing their annual reporting forms and to inform officials of their annual reporting requirements.

[Interest Earnings for Deferred Members](#)

The videos explain how to complete each tab of the FIRE Form and the SC Form. General information about accessing, submitting, and electronically signing the reporting forms using SAFES is provided in the “FIRE: General Information” video.

[Investment Policies](#)

Information about deferred interest options, payment methods, and sample calculations is provided in the “Deferred Interest: Options and Calculations” video.

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

The training videos can be accessed under the “Pension Division” heading at:

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

[Fundraisers and Donations](#)

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.

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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