



Pension Division Newsletter

January 2024

Inside this issue:

<i>Fire Chief Certification Reminders</i>	2
<i>Fire State Aid Certification Form</i>	3
<i>Supplemental Benefit Reimbursements</i>	3
<i>Pension Division Staff</i>	3

Reporting-Year Forms and Reporting Deadline

The OSA announced earlier this month that the 2023 FIRE Form and 2024 Schedule Form are available for completion. The reporting forms are accessed through the [State Auditor's Form Entry System \(SAFES\)](#). Instructions for completing the [2023 FIRE Form](#) and [2024 Schedule Form](#) are posted on the Office of the State Auditor (OSA)'s website.

An informational document is available on the [OSA website](#) that provides detailed instructions for accessing, submitting and electronically signing the reporting forms.

Also on our website is the [Key Reporting Requirements](#) calendar, which identifies required relief association reporting forms and their due dates.

As a reminder, legislation passed in 2023 increases the threshold at which an annual audit is required for fire relief associations. Beginning with reports for the 2023 calendar year, which are filed with the OSA during 2024, an audit is required if a relief association's special fund assets or liabilities exceed \$750,000. A relief association previously required to be audited that now is below the threshold will no longer require an audit. These relief associations will now be required to file an agreed-upon procedures report, instead.

Based on information filed with the Office of the State Auditor, we've created a [document](#) for your convenience that shows each relief association's reporting deadline for 2024 and whether an audit or agreed-upon procedures engagement is required.

Please review the document to confirm your relief association's reporting deadline for the upcoming reporting cycle as it may have changed following this audit threshold law change. Please contact the [Pension Division](#) with any questions regarding the audit threshold change or to let us know if your relief association's reporting deadline needs to be updated.

Note that the 2024 Schedule Form contains a Benefit Level Projections Tool that a relief association may use as a resource to estimate the impact that benefit level changes or investment rate of return changes could have on the relief association's funded status and financial requirements. This tab is optional and provided solely as a resource, and is not required to be completed before submitting the form.

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What's Ahead:

February 15:

Final deadline for submitting 2023 [Supplemental Benefit Reimbursement Forms](#) to the Department of Revenue.

March 15:

Fire State Aid 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 \$750,000 are due to the OSA.

March 31:

[Investment Business Recipient Disclosure Form](#) is due to the Legislative Commission on Pensions and Retirement.

Fire Chief Certification Reminders

State law requires fire chiefs to annually certify, by March 31, service credit information for each active volunteer (and paid on-call) firefighter.

Fire departments generally are responsible for establishing the minimum service requirements to earn service credit, calculating the service credit for each firefighter, and determining whether each firefighter is in good standing.

Administratively, relief association trustees need service credit information when determining eligibility for pension credit. The certification, therefore, must be provided by the fire chief to an officer of the relief association and to the municipal clerk or clerk-treasurer of the largest municipality in population served by the associated fire department. The relief association and municipality must keep the certification for the length of time required by each entity's records retention policy.

The fire chief must also provide to each active firefighter notification of the amount of service credit rendered by the firefighter for the previous calendar year. The service credit notification must be provided to the firefighter 21 days prior to its certification to the relief association and municipality, along with a description of the process and deadlines for the firefighter to challenge the fire chief's determination.

A copy of the certification is not required to be submitted to the OSA, and there is not a specific form or format that must be used to make the certification. The fire chief has flexibility to create a form that contains a firefighter service credit listing that meets the needs of the relief association and complies with this new statutory requirement.

Communities are encouraged to review their local fire department policies to make sure they clearly define minimum standards that firefighters must meet to be eligible for service credit. In addition, the municipal governing board may wish to consider (in consultation with its legal counsel) the value of establishing processes around how disputes over certification amounts will be addressed, whether and what documentation should be kept as to how the service credit amounts were determined, and any other measures that help assure and demonstrate that service credit determinations are being made properly.

Additional information about firefighter service credit determinations is provided in our [Statement of Position](#) on this topic.

Statements of Position:

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

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

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

[Supplemental Benefits](#)

Fire State Aid Certification Form

The Fire State Aid Certification for Aid Payable in 2024 (Form FA-1) and documentation of any service area changes are due to the Minnesota Department of Revenue (DOR) by March 15, 2024.

Submission of the information is required for communities to be eligible for 2024 fire state aid. Ten percent of a community’s fire state aid is forfeited for each week or fraction of a week that the FA-1 Form is submitted past the March 15 due date. *(Note the increased penalty amount for late reporting that went into effect this year.)*

Form FA-1 can be completed online on the [DOR website](#). A Fire Service Areas report is also posted at the above link, with information on the documentation that the DOR needs to confirm any fire department service area changes. Instructions for completing the form and a list of forms received by the DOR are also provided.

Supplemental Benefit Reimbursements

Relief associations seeking reimbursement of supplemental benefits paid during 2023 must submit the reimbursement form (Form SBR) to the DOR by February 15, 2024, to receive reimbursement in March 2024. You may also submit on this year’s SBR Form previously unclaimed supplemental benefits paid during calendar years 2019 to 2022, if you forgot to apply for reimbursement in one of these previous years.

The reimbursement form and instructions are available on the [DOR website](#).

Note that the SBR Form requires relief associations to provide their Minnesota Tax ID number. If a relief association does not know its ID number, it can be obtained by calling the DOR at (651) 282-5225 during business hours.

Pension Division Staff

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