



Pension Division Newsletter

December 2021

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Working Group Updates

State Auditor's Working Group

The Volunteer Fire Relief Association Working Group met on November 30 and December 14 to finalize its legislative proposals for 2022. The proposals include changes to maximum service pension amounts for relief associations with a defined benefit pension plan. The Working Group proposal would eliminate the flexible service pension maximums that a relief association must calculate annually. Instead, relief associations could make changes to their benefit levels so long as the levels do not exceed the \$15,000 maximum lump sum benefit amount and the \$100 maximum monthly benefit amount, and the benefit changes are ratified by the municipality. (Note that limited authority currently exists for relief associations to increase their benefit levels without municipal ratification if certain conditions are met.)

The Working Group also agreed to move forward with a clarification that would permit a supplemental benefit payment with each qualified lump sum distribution. The proposal makes clear that a relief association would be eligible for reimbursement of each supplemental benefit paid, when firefighters receive more than one benefit payment.

The Working Group also approved authorizing distributions to former spouses under a domestic relations order, and requiring the fire chief to provide documentation of certified service credit amounts at a firefighter's request.

Meeting materials and recordings are available on the [Working Group](#) page of the Office of the State Auditor (OSA)'s website.

Supplemental State Aid Work Group

The Supplemental State Aid Work Group met on December 8. The Work Group reviewed information regarding fire state aid programs that was requested during the previous meeting. The Work Group also considered a proposal that would change the supplemental state aid allocation method so that the aid would be based on the number of active firefighters, rather than the population and market value of the fire service area. Additional proposals will be considered during the next meeting.

The Supplemental State Aid Work Group's next meeting is scheduled for January 12. Meeting materials and recordings are available on the [Supplemental State Aid Work Group](#) page of the OSA website.

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What’s Ahead:

January 12:

Supplemental State Aid
Work Group meeting
10:00 a.m. to 11:30 p.m.
via Zoom.

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 2021
Supplemental Benefit
Reimbursement Forms to
the Department of
Revenue

March 15:

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

Statement of Economic Interest

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.

Key Reporting Requirements Calendar and Helpful Contact Information

An updated Key Reporting Requirements calendar is now available on the OSA’s website. This PDF document lists each reporting form that relief associations must submit to the OSA and additional required State reporting. Links to the forms and their applicable due dates are also provided. The calendar can be found in the Pension Forms section of our website under the “Resources for Completing Forms” heading, or you can access it directly by clicking [here](#).

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 information document can be found in the Pension Documents section of our website under the “Other Resources” heading, or you can access it directly by clicking [here](#).

The OSA also provides contact information, including phone numbers, e-mail addresses, and websites, for many of the government offices and agencies with which volunteer fire relief associations interact. The information can be found on the OSA website [here](#).

Statements of Position:

[Management of Records](#)

[Supplemental Benefits](#)

[Special Funds and General Funds, and Charitable Gambling Funds](#)

State Aid and Forfeiture Deadline Update

The OSA is pleased to announce that all but two relief associations submitted their 2020 reporting-year forms to the OSA by the November 30 deadline. State law requires automatic forfeiture of fire state aid for relief associations that do not file all reporting information by November 30.

We would like to thank the relief association trustees, municipal officials, auditors, and members of the OSA Pension Division team, who worked right up to the deadline to ensure that reporting forms were submitted. A listing from the Department of Revenue of the 2021 fire state aid and supplemental state aid amounts can be found on the [OSA website](#).

Information for Accountants

The Agreed-Upon Procedures Guide and Sample Independent Accountant's Report for volunteer fire relief associations are available on the [OSA website](#). A sample client representation letter and guidance for implementing SSAE No. 19 is also posted at the above link.

A relief association with special fund assets of less than \$500,000 and special fund liabilities of less than \$500,000, and that has not exceeded this threshold in a prior year, is required to have its annual financial reporting form attested to by a certified public accountant in accordance with agreed-upon procedures prescribed by the OSA.

Access to reporting forms for accountants, auditors, and other consultants who work with relief associations will expire at the end of the calendar year. Access occurs primarily through the State Auditor's Form Entry System (SAFES), but also extends to other offline relief association documents. Relief associations will need to renew access for their accountants, auditors, and consultants by completing the [2022 User Authorization Form](#).

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