



Pension Division Newsletter

June 2020

Inside this issue:

Reporting Evidence of Theft	2
Calculating Months of Active Service	3
Records Retention Schedule	3
Pension Division Staff	3

Holding Board Meetings During Times of Emergency

In light of the COVID-19 pandemic and public health recommendations for social distancing, questions have arisen around how relief association board meetings can be held safely and still be in compliance with the Open Meeting Law.

Minnesota Statutes, sections 13D.021 and 13D.04 answer most of these questions. [Section 13D.021](#) permits meetings by telephone or other electronic means in some emergency situations, including a health pandemic, if certain conditions are met. Here is a short summary of the conditions:

- The governing body's presiding officer, chief legal counsel, or chief administrative officer has determined that "an in-person meeting is not practical or prudent" because of a qualifying emergency situation;
- All participating members can hear one another;
- Members of the public at the physical meeting location can hear all discussion "unless attendance at the regular meeting location is not feasible due to the health pandemic";
- At least one member of the public body is present at the meeting location, "unless unfeasible due to the health pandemic"; and
- All votes are taken by roll call.

The [Data Practices Office](#) of the Minnesota Department of Administration is the state office with oversight of the Open Meeting law. It further advises, "To the extent practical, public bodies should allow the public to monitor the meeting remotely, pursuant to [subdivision 3 of \[13D.021\]](#). However, the public body may charge for the costs incurred as a result of those additional monitoring connections."

Meetings conducted telephonically or by other electronic means are subject to the same notice requirements as in-person meetings. The level of notice required can be found in [section 13D.04](#), and is tied to what kind of meeting it is: regular, special, or emergency.

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

What’s Ahead:

June 30:

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

August 1:

The 2020 Schedule Form must be certified to the municipality or independent nonprofit firefighting corporation.

September 15:

First certification deadline for 2020 fire state aid. To be certified as eligible, all 2019 information must be submitted to the OSA, the OSA review must be completed, and any issues resolved.

Reporting Evidence of Theft

Public pension plan trustees and employees, including trustees and employees of volunteer fire relief associations, are required to promptly report in writing to the OSA and local law enforcement evidence of theft or misuse of public funds. The written report to the OSA must include a detailed description of the alleged incident or incidents.

In addition, whenever a public accountant discovers evidence pointing to nonfeasance, misfeasance, or malfeasance on the part of a relief association trustee or employee during the course of auditing the books and affairs of the relief association, the public accountant must promptly make a report of such discovery to the OSA and the county attorney.

Information on how to report financial concerns to the OSA, and a form for reporting, can be found on the [OSA website](#).

Calculating Months of Active Service

Relief associations have authority to award service credit for pension purposes based on each completed year of active service that a member has served with the affiliated fire department or, if the relief association’s bylaws authorize it, to prorate service credit on a monthly basis.

If a relief association’s bylaws authorize the monthly proration of service credit, the bylaws may define what constitutes a “month.” The bylaw definition must require a calendar month to have at least 16 days of active service. If the bylaws allow service credit to be prorated on a monthly basis but do not define a “month,” a “month” must be a completed month of active service measured from the member’s date of entry to the same date in the subsequent calendar month.

The OSA’s Sample Bylaw Guides include sample language that a relief association may use as a reference if the relief association elects to prorate service credit monthly or to define a “month” of service credit in its bylaws. The Sample Bylaw Guides are provided in both MS Word and Adobe PDF formats on the [OSA website](#).

A Statement of Position is available on the OSA’s website that provides additional information about firefighter service credit determinations. Click [here](#) to access the Statement of Position.

Records Retention Schedule

Statements of Position:

Relief associations are governmental entities that receive and manage public money. Therefore, they must follow state guidelines that govern the retention of records.

[Fundraisers and Donations](#)

A relief association has several options for the retention of its records. A relief association’s board of trustees may 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 as detailed in the schedule.

[Checking Accounts for Relief Associations and Fire Departments](#)

Alternatively, a relief association may 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 State Records Disposition Panel for approval before the customized schedule can be used and any records destroyed.

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

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

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 on the [Minnesota Historical Society’s website](#).

[Governance for Relief Associations](#)

Additional information about relief association records management can be found in an updated Statement of Position on this topic, posted on the [OSA website](#).

Pension Division Staff

If you have questions, please contact us:

Michael Johnson, Pension Analyst

(651) 282-5430

michael.johnson@osa.state.mn.us

Molly Resch, Pension Analyst

(651) 297-2765

molly.resch@osa.state.mn.us

Maia Dabney-Miller, Pension Analyst

(651) 284-3423

maia.dabney-miller@osa.state.mn.us

Robin Paulsen, Administrative Specialist

(651) 296-6267

robin.paulsen@osa.state.mn.us

Rose Hennessy Allen, Pension Director

(651) 296-5985

rose.hennessy-allen@osa.state.mn.us