

# Pension Division Newsletter

**Inside this issue:**

SAFES User Authorization Form	2
Information Regarding Marriage Dissolutions	2
Fiduciary Education for Trustees	3
Pension Division Staff	3

## Forgot your SAFES Password?

If you've forgotten your username or password for logging into the State Auditor's Form Entry System (SAFES), the web application for accessing and submitting your relief association's reporting forms, click on the link below. After entering your SAFES username or e-mail address, a new temporary password will be generated and sent to you by e-mail. Usernames are generally in the form of an e-mail address or "FirstName.LastName."

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

If the username doesn't work, or if you are a new relief association trustee, please contact Gail Richie at (651) 282-6110 or at [Gail.Richie@osa.state.mn.us](mailto:Gail.Richie@osa.state.mn.us) to receive a username and access to the reporting forms.

## Reporting Reminder

The 2012 reporting-year forms for volunteer fire relief associations with assets or liabilities of at least \$200,000 are due by June 30, 2013. Relief associations with the June 30 reporting deadline are required to submit audited financial statements in addition to the reporting forms. Please note that once a relief association's assets or liabilities exceed \$200,000, the relief association's reporting deadline is still June 30 and the association must still submit an audit, even if the association's assets and liabilities subsequently drop below the \$200,000 threshold.

Reporting forms for relief associations with assets and liabilities less than the \$200,000 statutory threshold were due by March 31.

If you have questions regarding your relief association's reporting requirements, please contact Gail Richie at (651) 282-6110 or at [Gail.Richie@osa.state.mn.us](mailto:Gail.Richie@osa.state.mn.us).

Helpful hints for completing the reporting forms can be found at:

[http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf\\_infoandhelpfulhints.pdf](http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_infoandhelpfulhints.pdf).



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](mailto:pension@osa.state.mn.us)

**What's Ahead:**

**June 30:**

Reporting forms for relief associations with assets or liabilities of at least \$200,000 are due to the Office of the State Auditor.

**August 1:**

The 2013 Schedule Form and 2013 Maximum Benefit Worksheet must be certified to the municipality or independent nonprofit firefighting corporation.

**September 15:**

First certification deadline for 2013 state fire aid. To be certified as eligible, all 2012 information must be submitted to the OSA, the OSA review must be completed, and any issues resolved.

**October 1:**

State fire aid is paid for those relief associations certified as eligible on the first certification deadline.

## SAFES User Authorization Form

Access to the State Auditor's Form Entry System (SAFES) for many accountants, auditors, and other consultants who work with relief associations expired at the end of the 2012 calendar year. SAFES access allows an authorized individual to download, submit, and electronically sign relief association reporting forms.

Relief associations can renew SAFES access for their accountants, auditors, and consultants by completing the SAFES User Authorization Form that is available for download at:

<http://www.auditor.state.mn.us/default.aspx?page=20130131.000>.

Completed forms can be submitted to the Pension Division by e-mail at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us) or by fax at (651) 282-5298.

## Information Regarding Marriage Dissolutions

If a member of a relief association is involved in a divorce proceeding, the relief association might be contacted for information by the parties in the divorce or their attorneys. The value of the member's accrued benefit may be important to appropriately evaluate the marital assets. Courts may either award a percentage of the member's benefit to the ex-spouse or a flat dollar amount. The division method may depend upon whether the member was active or retired at the time of the marriage dissolution.

Relief associations are usually given a draft copy of the divorce judgment or decree before it is filed with the court. If your relief association has questions regarding the draft of the judgment, your association should discuss it with the attorneys for both parties, the court, and/or the association's own legal counsel. The Office of the State Auditor cannot provide guidance regarding marriage dissolutions. In addition, the relief association should remind both parties that the court order must comply with Minnesota Statutes, including sections [356.49](#), [518.58](#), [518.581](#), and [518.582](#). Relief associations in general are defined as governmental plans, and as such, are not subject to QDRO or ERISA rules.

## Fiduciary Education for Trustees

**Statements of Position:**

Each trustee of a volunteer fire relief association fills the role and carries the responsibilities of a fiduciary to the association. A fiduciary must make a reasonable effort to obtain the knowledge and skills sufficient to perform fiduciary duties adequately.

**Considerations When Making Benefit Changes**

A relief association’s board of trustees is required to develop and periodically revise a program for the continuing education of its board members. The program must be designed to provide trustees with the knowledge and skills needed to enable them to perform their fiduciary activities.

**Return to Service**

Relief associations have options for providing no- and low-cost training to its trustees. These options include, but are not limited to:

**Investment Authority**

- Asking the association’s broker or investment advisor to attend a board meeting to provide an update on the investment markets, discuss new investment products or trends, review the association’s portfolio and investment performance, and to discuss any recent statutory changes;

**Governance for Fire Relief Associations**

- Asking the association’s accountant or auditor to attend a board meeting to provide an update on the association’s finances and funding, to discuss any audit concerns or management notes, and to discuss any upcoming changes in accounting standards; and

**Fundraisers and Donations**

- To consider training opportunities provided by the Fire Service Organizations and through the State Fire Schools. A listing of training opportunities available through the State Fire Schools can be viewed online at: <http://www.minnesotafireservice.com/node/89>.

## Pension Division Staff

If you have questions, please contact us:

Aaron Dahl, Pension Analyst  
(651) 297-2765

[Aaron.Dahl@osa.state.mn.us](mailto:Aaron.Dahl@osa.state.mn.us)

Jim Jensen, Pension Analyst  
(651) 284-3423

[Jim.Jensen@osa.state.mn.us](mailto:Jim.Jensen@osa.state.mn.us)

Michael Johnson, Pension Analyst  
(651) 282-5430

[Michael.Johnson@osa.state.mn.us](mailto:Michael.Johnson@osa.state.mn.us)

Amber Kollman, Pension Intern  
(651) 296-6279

[Amber.Kollman@osa.state.mn.us](mailto:Amber.Kollman@osa.state.mn.us)

Gail Richie, Office & Admin Assistant  
(651) 282-6110

[Gail.Richie@osa.state.mn.us](mailto:Gail.Richie@osa.state.mn.us)

Rose Hennessy Allen, Pension Director  
(651) 296-5985

[Rose.Hennessy-Allen@osa.state.mn.us](mailto:Rose.Hennessy-Allen@osa.state.mn.us)