



June 2010

## Pension Division Newsletter

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### *Legislative Update*

The Office of the State Auditor's 2010 Legislative Update was sent by e-mail to each relief association on June 9. The Update provides detailed information about several substantive law changes that may require your relief association to amend its bylaws. Sample bylaw provisions are included with the Update that can be used for reference purposes. In addition, flow charts are attached that illustrate how service pensions are calculated for members who return to active fire department service and relief association membership after retirement or a break in service. A sample beneficiary designation form and survivor benefit examples are also included.

The 2010 Legislative Update is available on our website at:

[http://www.auditor.state.mn.us/other/PensionDocs/2010\\_Legislative\\_Update.pdf](http://www.auditor.state.mn.us/other/PensionDocs/2010_Legislative_Update.pdf).

### *Online Training Sessions*

The Pension Division has released a new recorded online training session. The new online training provides instructions on how to sign pension reporting forms electronically using the State Auditor's Form Entry System (SAFES) webpage. Click on the link below to view the new online training session.

SAFES Electronic Signature Process (approximately 8 minutes):

<https://www2.gotomeeting.com/register/829381571>

A live online training session is being held on Wednesday, June 30, from 2:00 p.m. to 3:00 p.m. to discuss the 2010 legislative changes affecting volunteer fire relief associations. The legislative changes include modifications to the order of eligibility for survivor benefits, authority to roll over service pensions to the Minnesota Deferred Compensation Plan, and updates to the "return to service" law. To register for the training session visit

<https://www2.gotomeeting.com/register/333481722>. A recording of the live online training session will be posted to the "Training Opportunities" page of our website in the future. Additional recorded training sessions can be found on the "Training Opportunities" page of the Office of the State Auditor's website.

### ***Form Electronic Signatures - FAQs***

In April the Office of the State Auditor released an enhancement to the reporting-year forms. New features have been added that allow the forms to be signed electronically through the State Auditor's Form Entry System (SAFES) webpage. This enhancement allows your relief association to submit and sign the reporting forms online and eliminates the need for signature pages to be manually submitted.

We would like to thank the relief association trustees and consultants who are submitting their forms through SAFES and who are using the electronic signature feature. We appreciate your patience and cooperation with this new technology.

Several resources are available on our website to assist with the form electronic signature process. Detailed instructions for signing forms electronically can be viewed at:

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

A recorded online training session that shows how the form electronic signature process works can be viewed at <https://www2.gotomeeting.com/register/829381571>.

Answers to several frequently asked questions regarding the form electronic signature process are provided below.

**Q:** I tried to upload my reporting forms using SAFES and I received an error message notifying me that contacts have not been verified. What does the error message mean and how can I submit my forms?

**A:** One of the relief association trustees or the association's auditor must annually verify contact information for the people who will be signing the relief association's reporting forms. This helps to ensure that our records are up-to-date and that only authorized individuals have access to your relief association's reporting information. After logging in to SAFES, contact information can be updated and verified on the "Contact Information" tab. After information has been reviewed and verified for each form signer, reporting forms can be submitted on the "Submit Forms" tab. Contact information must be verified for each form signer before reporting forms can be submitted, even if a form signer won't be signing electronically.

**Q:** I verified my contact information but now I need to make a change. How can I make the update?

**A:** Contact Gail Richie at (651) 282-6110 or at [Gail.Richie@state.mn.us](mailto:Gail.Richie@state.mn.us). Gail can either make the update for you or give you access to make the update yourself through the SAFES website.

Please note that only contact information in our system that is classified as "public" is displayed in the contact information section in SAFES. Therefore, you may notice that a phone number or e-mail address that you have provided to us is not displayed.

**Q:** I received a notification that I need a "unique" e-mail address. What is a "unique" e-mail address and why do I need one?

**A:** A “unique” e-mail address is an e-mail address that is exclusive to a particular form signer and is not shared with any other form signers. As a security measure, unique e-mail addresses are required to log in to SAFES and to electronically sign reporting forms. You will receive an error notification if you attempt to log in to SAFES and the e-mail address we have on file for you is also being used by another individual. It’s important to have a unique e-mail address because we use this e-mail address to send confidential passwords and Confirmation IDs.

**Q:** I can’t remember my SAFES username and password. How can I obtain them?

**A:** If you are unable to locate your password, click on the blue text that says: “Click here if you forgot your password” on the SAFES webpage. You will be asked to enter your e-mail address, and a new temporary password will be generated and e-mailed to you. After logging in with this temporary password, you can change the password by clicking on the “User Maintenance” tab within SAFES. Usernames are generally your e-mail address or “FirstName.LastName.” If your 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@state.mn.us](mailto:Gail.Richie@state.mn.us) to receive a username and temporary password. Please remember to enter the login username and password exactly as provided, as the letters in the password are case-sensitive. Copying and pasting the login information is the preferred method for entering the information.

**Q:** How does our relief association submit amended bylaws, audit reports, investment policies, and other required reporting information?

**A:** Only online reporting forms can be submitted electronically through SAFES. Other documents, including amended bylaws, audit reports, investment policies, actuarial valuations, and meeting minutes, can be submitted by fax, e-mail, or U.S. mail to:

Office of the State Auditor  
Attn: Pension Division  
525 Park Street, Suite 500  
Saint Paul, MN 55103  
Fax: (651) 282-5298  
E-Mail: [pension@auditor.state.mn.us](mailto:pension@auditor.state.mn.us)

### ***Reporting Reminder***

The 2009 reporting-year forms are due by June 30, 2010, for volunteer fire relief associations with assets or liabilities of at least \$200,000. Relief associations with the June 30 reporting deadline are required to submit audited financial statements along with the reporting forms. Please remember that once a relief association’s assets or liabilities exceed \$200,000, the June 30 reporting deadline and audit requirement becomes a permanent deadline. The relief association must continue to meet the June 30 deadline, even if the relief association’s assets and liabilities subsequently drop below the threshold. Reporting forms for relief associations with less than \$200,000 in assets and liabilities were due to the Office of the State Auditor by March 31, 2010.

Excel reporting forms can be accessed online through the State Auditor’s Form Entry System at <https://www.auditor.state.mn.us/safes/login.aspx>. Reporting form information and helpful hints for completing the forms are available 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).

### ***Internal Controls for Special Events***

The Office of the State Auditor provided a reminder regarding internal controls in its May 28, 2010, E-Update. The reminder is summarized below for those that don't receive the weekly E-Update.

Relief associations sometimes hold special events. For a relief association hosting a special event, written policies and procedures documenting internal controls for the handling of funds at the event are important. Approval of the policies and procedures by the relief association's board of trustees emphasizes their importance and authority.

Documentation of the policies and procedures will help people working at the event understand their role in the internal control system. Documentation will also improve the efficiency and consistency of transaction processing and support management's risk identification, evaluation, and mitigation. The documentation should:

- Describe procedures as they are intended to be performed;
- Indicate who is responsible for performing each procedures; and
- Explain the design and purpose of control-related procedures.

To view the complete E-Update or to register to receive the weekly E-Update, visit the E-Updates page of the Office of the State Auditor's website at:

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

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*If you have questions please contact us:*

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