

# Texas Emergency Services Retirement System



Pilar Rodriguez, Chairman  
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## Memorandum

TO: TESRS Local Boards  
FROM: Tiffany White, Executive Director  
DATE: January 18, 2023  
RE: Annual Reporting Guidelines for Local Board Trustees

### 1. Required Reports and Deadlines

The Annual Report and Membership Reconciliation Reports (MRR) are an integral part of the annual process local board must use to ensure compliance with TESRS program requirements. The following timeline is recommended for submission due dates:

- A. February 23<sup>rd</sup> - Membership Reconciliation Report (MRR) filed online
- B. February 28<sup>th</sup> - Annual Report of Qualified Service filed online
- C. February 28<sup>th</sup> - Form 602A-2023 (Annual Report of Local Board Membership and Authorized Users) must be received by TESRS by email

TESRS will publish the Department's MRR and Annual Report of Qualified Service for Calendar Year 2022 on or about February 1, 2023.

Local Boards must post their February 2023 Local Board Meeting Agenda at least 72 hours in advance of the meeting.

The Local Board Secretary must keep a copy of the official posting available for public inspection. A sample meeting agenda template is included with this document.

### 2. Review Rule Changes Affecting the Local Board of Trustees

State law requires participating departments to establish and maintain a six-member Local Board of Trustees to administer the retirement program.

- *The Chief may not serve as the chair of the Local Board.*
- *Local Board members serve staggered two-year terms that begin March 1st and end the last day of February of the second year.*
- *A vacancy on a Local Board is filled by the procedure in which the position was originally filled for the remainder of the unexpired term.*
- *The governmental representative may be the governing body's chief financial officer, the person who performs such duties, or a person designated by the chief financial officer. For emergency services districts, an ESD commissioner is also eligible to serve as the governmental representative.*
- *Firefighter Trustees are elected by the department members and must be members of the pension system.*

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Questions or Need Help? Please call us at (800) 919-3372 or email us at [benefitsteam@tesrs.texas.gov](mailto:benefitsteam@tesrs.texas.gov)  
Forms and instructions are available at <https://www.tesrs.com/forms-publications>

★ Active Duty Death & Disability Benefits ★ Off-duty Death Benefits ★ Retirement Benefits at Age 55 ★

### **3. Review the Governor's Suspension of Certain Open Meeting Laws.**

The suspension of certain open meeting laws by Governor Abbott will allow your Local Board to conduct meetings by telephone or video conference. Visit the following link to learn more about open meetings procedures during the COVID-19 disaster:

<https://www.texasattorneygeneral.gov/open-government/open-meetings-act-update>

Contact TESRS at (800) 919-3372 or via email at [benefitsteam@tesrs.texas.gov](mailto:benefitsteam@tesrs.texas.gov) if you would like us to host a video conference of your Local Board meeting.

### **4. Clean-Up the TESRS Membership Roster BEFORE Certifying the MRR or Completing the Annual Report**

Compare the TESRS Membership Roster against the Department's membership roster and identify discrepancies. Before you certify the MRR or start work on the 2020 Annual Report, terminate TESRS membership for inactive Department members and enroll new (or missing) Department members in the pension system using TESRS On-Line (TOL). Request an updated MRR from TESRS if any membership changes are made.

- *The Chief is responsible for enrolling and terminating members in the pension system.*
- *The Local Board is responsible for confirming that the Chief is properly enrolling and terminating members.*
- *Departments may delay the entry of new members into TESRS for a period not to exceed six-months.*
- *Don't start the annual report process until all membership changes are processed by TESRS.*

### **5. Cybersecurity and Authorized User Access to TOL.**

Your Department and Local Board are required by law to protect the confidentiality of TESRS membership and related information. The Chief, Local Board Members, and TOL Authorized Users should review the TESRS System Security Policy 2020 and implement processes to protect the confidentiality of member information.

[https://www.tesrs.org/TESRS\\_Security\\_Policy\\_2020.pdf](https://www.tesrs.org/TESRS_Security_Policy_2020.pdf)

### **6. Establish Policies for Percentage of Department Emergencies Attended (if needed)**

The Local Board is responsible for establishing a policy to determine how qualified service requirements are met for its participating members with regard to percentage of emergencies attended or providing support services.

### **7. Compile your Department's Emergency Attendance and Training Records for Calendar Year 2022**

The Local Board, with the assistance of the Chief, should compile the emergency and training records for the Department to determine the achievement of qualified service for each member enrolled in TESRS during calendar year 2022.

- *Governor Abbott's COVID Disaster Proclamations do not affect the statutory requirement for a member to attend at least 20 hours of training to receive qualified service for the year.*
- *Prorate the qualified service requirements for members enrolled for less than a full calendar year.*

## 8. Complete the TOL Annual Report and Print a Draft of the Report for Review by the Local Board

Your Authorized User should print a draft of the Annual Report for review and correction by the Local Board.

After review and approval of the Annual Report, the Authorized User will submit the report to TESRS in TOL.

Authorized Users should refer to the TOL User Manual for the Annual Report process, including entering each member's qualified service into TOL as approved by the Local Board.

## 9. After 72 Hours of Public Notice, Conduct a Public Meeting of the Local Board

During its posted public meeting, the Local Board should complete the following tasks:

- A. Review and certify the MRR for the period from September 1, 2022 to February 28, 2023;
- B. Review and certify 2022 Annual Report of Qualified Service;
- C. Review of the TESRS System Security Policy;
- D. Elect Officers for annual term beginning March 1, 2023;
- E. Select community representatives to serve on the Local Board beginning March 1, 2023 for community members with expiring terms; and
- F. Select at least two authorized users of TOL.

"Qualified service" as defined by Government Code Sec. 861.001 means service performed:

- (A) for a participating department that conducts at least 48 hours of training in a calendar year; and
- (B) by a member in good standing in the department who:
  - (i) attends at least 20 hours of annual training and at least 25 percent of the department's emergencies in a calendar year;
  - (ii) attends at least 20 hours of annual training and provides support services for at least 25 percent of the department's emergencies in a calendar year; or
  - (iii) does not attend because the member is absent because of military duty.

## 10. Make any corrections and submit the adopted Annual Report using TOL.

Authorized Users should refer to the TOL User Manual for assistance with completing and submitting the annual report.

## 11. Complete and submit Form 602A-2023 (Annual Report of Local Board Membership and Authorized Users)

Form 602A-2023 identifies the composition of the Local Board, its Officers, and Authorized Users effective March 1, 2023 and must be signed by the Board Chair and Secretary in office at the time of the February 2023 Local Board meeting.