

Texas Emergency Services Retirement System



Jenny Moore, Chairman
Kevin Deiters, Executive Director

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www.tesrs.texas.gov

Memorandum

TO: TESRS Local Boards
FROM: Kevin Deiters, Executive Director
DATE: January 4, 2021
RE: Annual Reporting Guidelines for Local Board Trustees

1. Required Reports and Critical Deadlines

TESRS will assess a \$500 Administrative Penalty for each report if a Local Boards fails to submit the following required reports by the following deadlines:

- A. Membership Reconciliation Report (MRR) filed online no later than February 23rd
- B. Annual Report of Qualified Service filed online no later than February 28th
- C. Form 602A-2021 (Annual Report of Local Board Membership and Authorized Users) is received by TESRS by email no later than February 28th

TESRS will publish the Department's MRR and Annual Report of Qualified Service for Calendar Year 2020 processing on or about February 1, 2021.

Local Boards must post the Local Board Meeting Agenda for its February 2021 meeting 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 Effecting 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 for the remainder of the unexpired term by the procedure by which the position was originally filled.*
- *The governmental representative may be the governing body's chief financial officer, or 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 members of the department and must be members of the pension system.*

Questions or Need Help? Please call us at (800) 919-3372 or email us at 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 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. Terminate TESRS membership for inactive Department members and enroll new (or missing) Department members into the pension system using TESRS On-Line (TOL) before you certify the MRR or start work on the 2020 Annual Report.

- *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.*
- *After the review of the initial MRR, request an updated MRR from TESRS if any membership changes are made (enrollment of new members in the pension system and/or terminations of membership).*
- *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

6. Local Board - Establish Policies for Percentage of Attendance of Emergencies (if needed)

TESRS Board rules state that the Local Board is responsible for the policy for its participating department relating to the requirements for percentage of attendance of emergencies, or the percentage of providing support services for emergencies in connection with the determination of whether a person is performing or has performed qualified service for purposes of the retirement system.

7. Compile your Department's Emergency Attendance and Training Records for Calendar Year 2020

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 2020.

- *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 Local Board Authorized User should print a draft of the Annual Report for review and correction by the Local Board. After the 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, 2020 to February 28, 2021;
- B. Review and certify 2020 Annual Report of Qualified Service;
- C. Review of the TESRS System Security Policy;
- D. Election of Officers for an annual terms beginning March 1, 2021;
- E. If there are community members with expiring terms, select community representatives to serve on the Local Board beginning March 1, 2021; and
- F. Selection of at least two authorized users of TOL.

"Qualified service" is defined by Government Code Sec. 861.001 to mean 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.

Your Department's Authorized Users should refer to the TOL User Manual for the process for completing the annual report and submitting the annual report TOL.

11. Complete and Submit the Form 602A-2021 (Annual Report of Local Board Membership and Authorized Users)

The Form 602A-2021 identifies the composition of the Local Board, its Officers, and Authorized Users effective March 1, 2021; however, the Form must be signed the Board Chair and Secretary in office during at the time of the Local Board meeting in February 2021.

**Texas Emergency Services Retirement System
Local Pension Board Meeting Notice**

LOCAL PENSION BOARD NAME: _____

MEETING DATE AND TIME: _____

MEETING LOCATION _____

Meeting Agenda: The Local Board of Trustees may deliberate and take action on any of the following items:

CALL MEETING TO ORDER

- 1) Roll Call of Board Members
- 2) Request for Public Comment
- 3) Approval of Board Meeting Minutes of the Meeting On _____
- 4) Selection of Board Members to Represent the Community (If Needed)
- 5) Review of Department Pension Roster
- 6) Review and Certification of Membership Reconciliation Report (MRR) for the Billing Period Ending February 28, 2021
- 7) Review of Member Qualified Service for Calendar Year 2020
- 8) Certification of Department 2020 Annual Report of Qualified Service
- 9) Review of TESRS System Security Policy and Selection of Authorized Department Users of TESRS On-Line
- 10) Election of Board Officers for One-Year Terms Beginning March 1, 2021
- 11) Review and Certification of TESRS Form 602A-2021 (Annual Report of Local Board Membership and Authorized Users)
- 12) Discussion and Consideration of Benefit Claims (If Needed)
- 13) Other Business
- 14) Determination of Date for Next Meeting *
- 15) Adjournment

*Local Boards must meet during February and August to review the accuracy of the Membership Reconciliation Report (MRR) and the Proposed Billing.

Post notice with in a place readily accessible to the general public at all times for at least 72 hours before the scheduled time of the meeting. Under the Open Meetings Act, a governmental body shall prepare and keep minutes or make a tape recording of each open meeting. The minutes must state the subject of each deliberation; and indicate each vote, order, decision, or other action taken. The minutes and tape recordings of an open meeting are public records and shall be available for public inspection and copying.

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