

# Briefly

## Employer Newsletter

ND Teachers' Fund for Retirement  
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[www.nd.gov/rio](http://www.nd.gov/rio)

**October 2019**

### Did You Review Your Employer Summary Report Yet?

A 2018-19 Employer Summary Report was mailed to each school district at the end of August. It is not too late to review this report and verify that the reported salaries and service hours are correct. Let us know if you find any discrepancies and the accounts will be corrected.

### Notification of District Changes Form

It is very important that TFFR has updated demographic information for every employer. Please complete a [Notification of School District Changes form](#) if the employer has hired a new Superintendent or Business Manager.

### Updated TFFR Employer Guide

The [TFFR Employer Guide](#) has been updated and is available on our website.

Please use this as a reference for any questions you may have about the TFFR retirement plan.

### TFFR Forms

Some of you are still sending in outdated forms. It is important to use the most recent version when completing TFFR forms. Links to the most commonly used forms by employers are below. Please make sure you are using these versions available on our website.

If you employ a new teacher in your district or one that had a one year or more break in service with your district, a new [Member Action Form](#) is needed.

If a new teacher is filling out a Member Action Form, also have them complete a separate [Designation of Beneficiary Form](#).

A [TFFR Retired Member Employment Notification Form](#) should be completed if you employ a TFFR retiree. This form must be completed each year a retiree is employed and submitted to TFFR no later than 30 days after employment begins.

### Your Vested Interest Newsletter

The October 2019 edition of the [Your Vested Interest Newsletter](#) can be viewed on our website. Please take a few minutes to read this informative newsletter.

## Secure Link Available for Submitting TFFR Forms

If employers want to electronically submit Member Action, Designation of Beneficiary, TFFR Retired Member Employment forms or other documents containing member personal information, we ask that you do so using our secure file transfer system. This method allows the documents to be submitted in a secure environment.

To initiate the transfer, you simply need to email a TFFR staff member (see below) and ask them to email you the secure link. Then you can upload the document using the secure transfer link provided in the email. This link cannot be reused and you will need to contact TFFR each time you need to submit documents.

- Member Action/Designation of Beneficiary Forms
  - ◊ Email Estelle [ekirchhof@nd.gov](mailto:ekirchhof@nd.gov)
- Employer Reports, etc.
  - ◊ Email Tami [tdvolkert@nd.gov](mailto:tdvolkert@nd.gov)
- Retired Member Employment Forms
  - ◊ Email Denise or Stephanie based on alpha split by school name
    - A - K Denise [dcweeks@nd.gov](mailto:dcweeks@nd.gov)
    - L - Z Stephanie [smstarr@nd.gov](mailto:smstarr@nd.gov)

As another secure alternative, some employers have provided a password to allow TFFR staff to open password protected emailed documents.

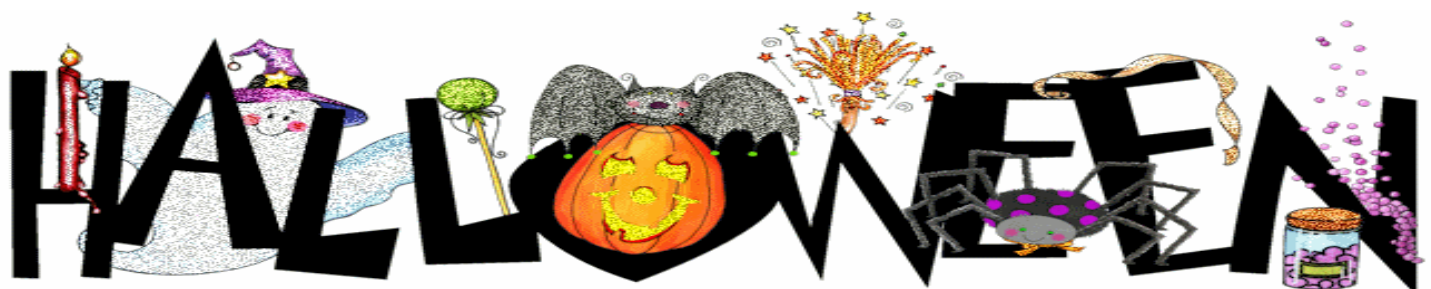
## Retirement Eligibility Report

Upon request, TFFR can provide school districts with a Retirement Eligibility Profile report. This report gives the district a 30-year projection regarding TFFR member retirement eligibility. The report also contains the names of individuals for workforce planning purposes. The personal information must be kept confidential. If you are interested in receiving a profile for your district, please contact our office. Due to timing issues with new members and retirees, the retirement eligibility profile is not available from July through October of each year.

## Report Card Highlights

The August 2019 edition of the [Report Card Newsletter](#) can also be viewed on our website. The newsletter highlights include:

- Pension Administration Software Project to Begin in 2019
- TFFR Member Annual Statement Mailing Discontinued
- TFFR Board Trustee Update



## GASB Statement 68 Update

The audited fiscal year [2018 GASB Statement 68 information](#) is available on our website. This information includes the Schedules of Employer Allocations and Pension Amounts by Employer, GASB 68 Disclosure Template, and Sample Journal Entries. Employers and auditors can use this information to complete your 2019 financials. The 2019 GASB 68 information will be available in January.

## Special Teachers Reportable to TFFR

TFFR defines “special teachers” as special education teachers, guidance counselors, speech therapists, social workers, psychologists, psychologist interns, librarians, audiovisual/media coordinators, technology coordinators, and other staff members licensed by the Education Standards and Practices Board (ESPB) provided they are under a written agreement with a school district or other participating employer to provide teaching, supervisory, administrative, or extracurricular services.



## TFFR Employer Audit Information Corner

Sara Sauter  
Supervisor of Audit Services

### *Salary Verification Audits*

The accurate reporting of retirement salaries along with member contributions, employer contributions, and service hours is vital to the administration of retirement benefits. It is the responsibility of the Teachers' Fund for Retirement (TFFR) to ensure that retirement salaries reported by participating employers, on behalf of the members, are in compliance with the definition of salary as it appears in North Dakota Century Code (NDCC) 15-39.1-04 (10). Each year, Internal Audit randomly selects a group of member accounts and requests additional information from participating employers for the purpose of verifying the accuracy of retirement salaries reported. A total of 65 member accounts from 60 different employers will be randomly selected for review. Notifications will be sent out in November-December 2019. The accounts will be reconciled in January and February 2020.

Reporting errors identified during the salary verification will be forwarded to Retirement Services. Retirement Services will then contact the employer if any changes to the accounts are needed.

Internal Audit staff includes Supervisor of Internal Audit, Sara Sauter and Internal Auditor, Dottie Thorsen.