Certification Deadline and State Aid Amounts
The Office of the State Auditor is pleased to announce that 636 volunteer fire relief associations and other pension plans met all reporting requirements to be certified as eligible for receipt of their 2011 state fire aid in the first round of aid disbursements. This is the largest number of plans certified for the first round of payments since the 2003 calendar year. State aid will be disbursed on or about October 1 for those plans certified as eligible for the first round of payments.

A listing of the 2011 state fire aid amounts and a description of how the aid was calculated are available on our website at: http://www.auditor.state.mn.us/default.aspx?page=20110927.002.

The next certification deadline for state fire aid is November 1. State aid will be disbursed on or about November 15 for relief associations that file by that deadline and meet their reporting requirements to be certified as eligible for the second round of payments.

If your relief association has not yet submitted all of its 2010 reporting forms to the Office of the State Auditor, please remember that all 2010 reporting information must be submitted to our office by November 30 to avoid automatic forfeiture of your association’s 2011 state fire aid. If you have questions regarding your reporting requirements, please contact Gail Richie at (651) 282-6110 or at Gail.Richie@osa.state.mn.us.

Website Resources
Informational documents and training resources are available for relief association trustees on the Office of the State Auditor’s website. Highlights of our website resources include:

- **Online Training Sessions**
The Office of the State Auditor has recorded online training sessions to assist with the completion of relief association reporting forms. The online training sessions provide instructions on reporting requirements, calculating interest for deferred members, completing various annual reporting forms, and the SAFES electronic signature process. The online training sessions can be viewed at: http://www.auditor.state.mn.us/default.aspx?page=trainingopportunities
- Selected Relevant Statutes Booklet and Summary
The Pension Division of the Office of the State Auditor prepares a booklet each year that contains most of the state statutes that pertain to volunteer fire relief associations. The statute booklet and an easy-to-use summary of the statutes are available on the “Pension Forms” page of our website at: http://www.auditor.state.mn.us/default.aspx?page=20070105.001.

- Pension Division Newsletters
Our monthly Pension Division Newsletter and our most recent Legislative Updates are available at: http://www.auditor.state.mn.us/default.aspx?page=pensionDocs.

- Statements of Position
The Office of the State Auditor prepares Statements of Position as an educational resource to local governments, including local public pension plans. Statements of Position address topics that have arisen or may arise as a result of our office’s oversight. A number of Statements of Position address topics that are specific to relief associations, including Governance, Records Management, Special and General Funds, Fundraisers, Checking Accounts, Required Municipal Contributions, Return to Service, Investment Authority, and Investment Policies. Statements of Position can be viewed at: http://www.auditor.state.mn.us/default.aspx?page=statements.

- Articles
The Office of the State Auditor occasionally publishes articles about issues that pertain to relief associations. Topics include the new legislation regarding return to service requirements, municipal contributions, investment authority, and the control of checking accounts. Articles can be viewed at: http://www.auditor.state.mn.us/default.aspx?page=columns.

- E-Updates
The Office of the State Auditor publishes a weekly E-Update that is available online and e-mailed to those who sign up to receive it electronically. The E-Update usually contains a relief association reminder or update. To view past E-Updates, or to sign up to receive them automatically by e-mail, go to: http://www.auditor.state.mn.us/default.aspx?page=eupdate.

- Pension Forms and Documents
Links to current relief association reporting forms, listings of reporting requirements, and helpful hints for completing the reporting forms are provided at: http://www.auditor.state.mn.us/default.aspx?page=20070105.001.

**Information Regarding Marriage Dissolutions**
If a member of a relief association is getting a divorce, 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.

Compliance Helpful Hints
This segment of our Newsletter highlights common compliance mistakes and provides education so that your relief association can be proactive in preventing similar mistakes from occurring. Two common compliance mistakes are highlighted below.

- **State Fire Aid Transfers** – The municipal treasurer is required under State law to transmit the state fire aid to the treasurer of the affiliated relief association within 30 days after receipt, if there is a relief association organized and the association has filed a financial report with the municipality. The financial report referred to in this statutory provision may be satisfied by the Reporting Form that must be signed annually by the municipal clerk and submitted to the Office of the State Auditor. The relief association treasurer should ensure that the state fire aid is promptly deposited into the association’s Special Fund.

- **Municipal Contribution Payments** – If a municipality is required to make a contribution to the affiliated relief association, the contribution must be made during the calendar year in which it is due. For example, the 2011 Schedule Form for lump-sum plans calculates the municipal contribution requirement for 2012. If the 2011 Schedule Form shows that your affiliated city, town, or independent nonprofit firefighting corporation is required to make a contribution to your relief association, the contribution must be paid by December 31, 2012. Information about municipal contribution requirements and payments is provided in the Office of the State Auditor’s Statement of Position on this topic, which is available on our website at: [http://www.auditor.state.mn.us/default.aspx?page=20110527.009](http://www.auditor.state.mn.us/default.aspx?page=20110527.009).

**Note Our New E-mail Addresses**
The Office of the State Auditor’s e-mail addresses have changed due to a change in the State e-mail system. Please make sure that e-mail addresses you have for Pension Division staff are in the following format: @osa.state.mn.us. If you use the version @state.mn.us, we will not receive your e-mail. Please update your address books with the new @osa.state.mn.us addresses. Thank you!

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If you have questions please contact us:

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