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Article for *Minnesota Fire Chief*

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### **Helpful Information for Relief Associations**

*By Rebecca Otto, State Auditor*

The Office of the State Auditor (OSA) has oversight responsibility for local governments in Minnesota, including over 700 volunteer fire relief association pension plans. The OSA strives to assist fire relief associations in being good stewards of public funds. As part of this effort, the OSA offers resources for fire relief associations, including informational documents and training opportunities. This article highlights some of the resources available.

#### **Pension Information**

Many booklets, forms and documents are available online 24/7 on the OSA's website. Links to current relief association reporting forms, reporting requirements, and helpful hints for completing reporting forms are some of the resources that are available. Each year the OSA also prepares a booklet that contains most of the State statutes that pertain to volunteer fire relief associations with an easy-to-use summary of the statutes. The documents are called The Selected Relevant Statutes Booklet and Summary.

Also useful for fire reliefs is the document entitled Helpful Contact Information for Relief Association Trustees. It includes information on many of the government offices and agencies that volunteer fire relief associations interact with, including phone numbers, e-mail addresses, and website addresses.

To review any of the above documents, go the OSA website at [www.auditor.state.mn.us](http://www.auditor.state.mn.us), choose the "Forms" menu item, and click on "Pension Forms".

#### **Online Training Sessions**

The OSA has recorded a number of online training sessions that are available 24/7 to assist relief associations with the completion of reporting forms. These sessions are designed to help anyone be successful with their reporting responsibilities. The sessions cover a number of topics, including reporting requirements, calculating interest for deferred members, completing various annual reporting forms, and using the SAFES electronic signature process. Information on these

online training sessions can found under "Training Opportunities" in the middle of the OSA's home page at [www.auditor.state.mn.us](http://www.auditor.state.mn.us).

### **Pension Division Newsletters**

Each month the Pension Division of the OSA issues a Newsletter that provides information on a number of topics of interest to relief associations, including updates on new legislation, the Fire Relief Association Working Group Bill, deadline reminders, investment basics, and compliance helpful hints. To view the most current Newsletter or archived issues, go to the OSA website and choose the "Latest News" menu item and click on "Pension Newsletter".

### **Statements of Position**

The Office of the State Auditor prepares Statements of Position as an educational resource to local public pension plans and other local governments. Statements of Position address topics that have arisen or may arise as a result of the OSA's oversight.

A number of Statements address topics that are specific to relief associations, including Fire Relief Associations Governance, Records Management, Special and General Funds, and Charitable Gambling Funds, Checking Accounts, Required Municipal Contributions, Return to Service for Members of Reliefs, Investment Authority, and Investment Policies. Statements can be viewed on the OSA website, by choosing the "For Local Officials" menu item and clicking on "Statements of Position". Scroll down to the heading Pensions, and all fire-relief-specific Statements will be listed there.

### **Articles**

The Office of the State Auditor periodically publishes articles about issues that pertain to fire relief associations. Topics have included return-to-service requirements, municipal contributions, investment authority, and the control of checking accounts. Articles can be found under the "Latest News" menu item on the OSA website.

### **E-Updates**

E-Update, the State Auditor's weekly free electronic newsletter, regularly contains a relief-association-related reminder or update and information for other offices in local governments. The E-Update also contains an item called "Avoiding Pitfalls", which highlights issues of interest to local government officials. The E-Update is e-mailed to those who sign up to receive it electronically. It is also available for viewing and downloading on the OSA website. To sign up to receive E-Updates automatically by e-mail, go to the "Latest News" menu item on the OSA website and click on "E-Updates". There you will find a link at the top to sign up.

### **Avoiding Pitfalls**

Avoiding Pitfalls, a feature of the OSA's E-Updates, are also archived and arranged by topic. Some Avoiding Pitfalls that may be of particular interest to relief associations include "Approval

of Relief Association Expenditures", "Donations of Gambling Funds", "Fire Relief Association Audit Requirements", and "Municipal Ratification of Relief Association Benefit Levels". All of the Avoiding Pitfalls items are available on the OSA website by choosing the "For Local Officials" menu item and clicking on "Avoiding Pitfalls". Scroll down to the Fire Departments and Relief Associations heading to find 13 different Avoiding Pitfalls items relevant to fire reliefs.

If you have suggestions about other informational resources that might be helpful for fire relief associations, or questions about any of the resources discussed above, please contact Rose Hennessy Allen of our Pension Division at (651) 296-5985 or at [Rose.Hennessy-Allen@osa.state.mn.us](mailto:Rose.Hennessy-Allen@osa.state.mn.us).