



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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publication of the Office  
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April 20, 2012

1. Released: County Summary Budget Report
  2. Reminder: Relief Association Annual Business Renewal
  3. Revised: Statement of Position on Fire Relief Investment Policies
  4. Avoiding Pitfalls: Minimum Retirement Age for Relief Association Members
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### **1. Released: County Summary Budget Report**

The Office of the State Auditor has released the Minnesota County Summary Budget Report, which includes 2012 county budget data together with 2011 revised county budget data. The *2011 budgets* are the budgets adopted by county boards in November and December of 2010. The *2012 budgets* are the budgets adopted by county boards in November and December of 2011.

To view the complete Report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20120419.006>.

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### **2. Reminder: Relief Association Annual Business Renewal**

Every volunteer fire relief association must annually register as a nonprofit corporation with the Minnesota Secretary of State's Office. If a relief association fails to register or to notify the Secretary of State of corporate name or address changes, the Secretary of State may reject the registration and dissolve the relief association's nonprofit corporation status.

The annual registration can be completed online at the Secretary of State's website at:

[https://online.sos.state.mn.us/abr/corp\\_annual\\_filing.asp](https://online.sos.state.mn.us/abr/corp_annual_filing.asp).

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### **3. Revised: Statement of Position on Fire Relief Investment Policies**

The Statement of Position entitled Fire Relief Association Investment Policies has been revised for clarity. The revised Statement can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.007>.

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#### **4. Avoiding Pitfalls: Minimum Retirement Age for Relief Association Members**

To be eligible for a service pension distribution, volunteer fire relief association members must:

- have separated from active service with the fire department;
- have reached age 50;
- have met minimum service and membership requirements; and
- have complied with any additional conditions that are prescribed by the relief association's bylaws.

Volunteer fire relief associations may establish a higher retirement age than age 50, but not an age lower than 50. Volunteer fire relief associations are not authorized to pay a service pension before the member reaches the relief association's minimum retirement age – regardless of whether the member intends to roll over the pension to an IRA or receive the payment directly.

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