



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

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October 11, 2013

1. Available: OSA Annual Training Registration Form
2. Opportunity: Volunteer Fire Relief Association Working Group
3. Avoiding Pitfalls: Fire State Aid in "Combination" Communities

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### **1. Available: OSA Annual Training Registration Form**

The registration form and session details for the Office of the State Auditor Annual Training are now available. The conference will be held on Thursday, November 14, 2013, at the Ramada Hotel Bloomington Minneapolis Airport/Mall Area in Bloomington, MN.

To download the registration form and view the agenda for the training, please go to:

[http://www.auditor.state.mn.us/other/audittraining\\_1311\\_brochure.pdf](http://www.auditor.state.mn.us/other/audittraining_1311_brochure.pdf).

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### **2. Opportunity: Volunteer Fire Relief Association Working Group**

There is currently one open seat on the Volunteer Fire Relief Association Working Group for a municipal representative. Potential candidates must be a city or town official who has experience with an affiliated volunteer fire relief association.

The Working Group typically holds about five weekday meetings during the fall and early winter at our office in Saint Paul. Anyone who would like to be considered for this open seat should contact Rose Hennessy Allen by October 18 at (651) 296-5985 or [Rose.Hennessy-Allen@osa.state.mn.us](mailto:Rose.Hennessy-Allen@osa.state.mn.us).

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### **3. Avoiding Pitfalls: Fire State Aid in "Combination" Communities**

Fire departments in some communities consist of both volunteer firefighters and paid full-time firefighters. These fire departments are frequently referred to as "combination" departments. Questions regarding the division of fire state aid sometimes arise in these communities.

If a volunteer fire relief association exists to provide service pensions to the volunteer firefighters of a combination department, all fire state aid received by the affiliated municipality must be transferred to the relief association. If the volunteer firefighters are covered by the statewide volunteer firefighter retirement plan, all fire state aid is transferred to the Public Employees Retirement Association for deposit in the entity's account.

Fire state aid may only be used for other purposes in instances where the municipality or independent nonprofit firefighting corporation is not covered by the voluntary statewide retirement plan, where there is no relief association organized, or where the association has dissolved or has been removed as trustees of state aid. Under these circumstances, the treasurer of the municipality must deposit the fire state aid in the municipal treasury and the money may be disbursed only for the purposes authorized under [Minn. Stat. § 424A.08](#) or for the payment of the employer contribution requirement with respect to firefighters covered by the Public Employees Police and Fire Retirement Plan.

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