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Article for *Minnesota Fire Chief*

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**Helpful Resources for Volunteer Fire Relief Associations**

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The Office of the State Auditor (OSA) has financial oversight responsibility for local governments in Minnesota, including about 650 volunteer fire relief association pension plans. The OSA strives to assist relief associations in being good stewards of public funds. As part of this effort, the OSA offers resources for relief associations, including informational documents and training opportunities. This article highlights some of the resources available.

**Sample Bylaw Guides**

Minnesota statute requires relief associations to create and maintain bylaws. Bylaws are governing documents created by the relief association that can be revised as needed or desired over time. To assist relief associations, the OSA created a series of sample bylaw guides. The guides are designed to be used as a reference when developing, updating, and revising bylaws. The guides are updated annually to reflect current State law.

Relief associations are classified by type of plan, which is how they pay out benefits. The two types of plans covered by the sample bylaw guides are defined-benefit lump-sum plans and defined-contribution plans. Relief associations are further identified by type of fire department affiliation. Relief associations can be affiliated either with a city fire department, a town fire department, a joint-powers fire department, or an independent nonprofit firefighting corporation. The OSA has developed guides for each of the four different fire department affiliations under both types of plans.

The sample bylaw guides are available on the OSA website in both MS Word and Adobe PDF formats. To view the guides, go to www.auditor.state.mn.us: once there, select the menu item “For Local Officials” and click on “Pension Documents.” You will find the guides under the “Bylaw Guides” heading.
Pension Information

Many booklets, forms, and documents are available on the OSA’s website containing information important to relief associations. Links to current relief association reporting requirements, reporting forms, and helpful hints for completing reporting forms are some of the resources that are available.

We also created the Helpful Contact Information for Relief Association Trustees document. The document includes contact information for many of the government offices and agencies that volunteer fire relief associations may interact with, including phone numbers, e-mail addresses, and website addresses.

To review any of the above documents, go to the OSA website and choose the “Forms” menu item, and click on “Pension Forms.”

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, 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 OSA prepares Statements of Position (SOP) as educational resources for relief associations 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 SOPs address topics that are specific to relief associations, including Fire Relief Association Governance, Records Management, Special and General Funds, and Charitable Gambling Funds, Checking Accounts, Required Municipal Contributions, Return to Service for Members of Relief Associations, Investment Authority, and Investment Policies. SOPs 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 relief association specific SOPs will be listed there.

Online Training Sessions

The OSA has recorded a number of training sessions available 24/7 online to assist relief associations with the completion of reporting forms. These sessions are designed to help everyone 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 be found under “Training Opportunities” in the middle of the OSA’s homepage.

The OSA will be providing several in-person training sessions for relief association trustees in late spring. We will also work to expand our online training program. Watch for future notices about these upcoming training opportunities.

If you have suggestions about other informational resources that may be helpful for 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.