



1. Fire Relief Association Working Group

The first meeting of this year's Fire Relief Association Working Group was held on July 21. Working Group members reviewed potential topics for consideration and discussed relief association audit requirements. The audit discussion will continue at the next meeting and Working Group members will specifically consider:

- Whether a change should be made so that relief associations would no longer be required to have an annual audit performed if assets and liabilities fall below the audit threshold. These relief associations could have an agreed-upon procedures engagement performed, instead of a full audit.
- Whether relief associations that exceed the \$750,000 threshold should have a one-year grace period before submission of an audit is required.
- Whether the audit threshold should be increased from the current \$750,000.

Working Group members also expressed interest in reviewing the audit process and discussing whether there are other ways to measure complexity and risk beyond solely a relief association's asset size. **Accountants and auditors, we would love to hear your thoughts on these topics!** Please send any comments you have to our Pension [email](#).

The next Fire Relief Association Working Group meeting will be on Tuesday, August 12, from 2:00 pm to 3:30 pm. Meeting materials and a link to watch the live stream will be posted on our [Working Group](#) webpage.

2. Schedule Form Certification Deadline

The 2025 Schedule Form for relief associations with a defined benefit lump sum plan must be certified **on or before August 1**. The certification is made to the entity responsible for satisfying the minimum required contribution to the relief association's special fund.

The form is designed to help determine a relief association's projected assets and liabilities for 2025 and the minimum required contribution for 2026, and can be accessed in the [State Auditor's Form Entry System \(SAFES\)](#).

Visit our [website](#) for additional information, including details about the optional Benefit Level Projections Tool contained within the form and notes about how accrued liabilities are calculated for active members.

3. Minimum Retirement Age

We noted in our [May Newsletter's](#) legislative update that a law change going into effect on January 1, 2026, will allow distributions from **defined contribution plans** as soon as practicable following a firefighter's separation from service, instead of requiring the firefighter to be at least age 50.

We want to remind relief associations that this change will only apply to relief associations with a defined contribution (split the pie) plan. **Relief associations with defined benefit plans must still require firefighters to be at least age 50 to receive a retirement benefit.** The required minimum retirement age has not changed for defined benefit plans. If your relief association pays benefits based on a lump sum or monthly benefit level, your plan is a defined benefit plan.

We will be sending an email notice to each relief association in August with additional information about this law change and whether it applies to your organization. In the meantime, if you have questions, please contact our [Pension Division](#) team.

TIPS FOR TRUSTEES

4. Protecting Private Member Data

Relief association trustees should be sure that private member data is being protected in accordance with Minnesota's [Data Practices Act](#).

Some reporting forms that a relief association completes contain private member information. For example, the Schedule Form contains member birth dates, years of service, leaves of absence, and vesting information. A relief association, therefore, should not share or post a copy of the Schedule Form or other reporting forms containing private member data without first redacting (removing or covering up) all private data, unless sharing the information with an individual authorized to access the data.

5. Municipal Ratification Requirements

Many relief associations review their finances in the summer, after completing their annual Schedule Form, and determine whether to seek a change to their benefit levels. Learn more in our Pension Topic about when ratification of benefit level changes or interest rates for deferred members is required.

[Learn More](#)



August 1: The 2025 Schedule Form must be certified to the municipality or independent nonprofit firefighting corporation.

August 12: Fire Relief Association [Working Group](#) meeting from 2:00 pm to 3:30 pm.

September 15: First certification deadline for 2025 fire state aid. To be certified as eligible, all 2024 information must be submitted to the OSA, the OSA review must be completed, and any issues resolved. View a relief association's 2024 reporting status in our [Fire Relief Association Reporting Compliance Dashboard](#).

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