



1. Fire Relief Association Working Group

The Fire Relief Association Working Group met on September 16. Working Group members reviewed draft language that would increase the threshold at which an annual audit is required, from \$750,000 to \$1,000,000 in either special fund assets or liabilities. The draft language also would provide a one-year grace period before audits are required after a relief association exceeds the threshold, and would permit a relief association to revert to an agreed-upon procedures engagement in the year immediately after falling below the threshold. Working Group members approved moving forward with these proposals.

Working Group members also heard information about how relief associations can replace monthly benefits with annuity contracts, including protections that are available to mitigate risks and best practices when vetting insurance companies.

The final Fire Relief Association Working Group meeting of the year will be on Tuesday, **September 30**, 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. Deposit of State Aid

Fire and supplemental state aid distributions will be made soon to many cities and towns. We want to remind you that the municipal treasurer is required to transfer fire state aid and supplemental state aid to the treasurer of the affiliated relief association within 30 days after receipt, for deposit into the relief association's special fund.

A list of the 2025 fire state aid and supplemental state aid amounts is posted on the [Department of Revenue](#) website.

3. Reporting and State Aid Eligibility Deadlines

The second deadline for relief associations to be eligible to receive 2025 fire state aid is on **November 1**, about a month away. Check out our [reporting compliance dashboard](#) to see a relief association's status in submitting required reports to the Office of the State Auditor (OSA) and if the relief association has met its requirements with the OSA to be qualified for its fire state aid distribution.

Contact the [Pension Team](#) for help with questions about reporting requirements or completing reporting forms.

Minnesota law requires forfeiture of fire state aid for relief associations that do not submit all required reporting information to the OSA on or before **November 30** (this year December 1). A relief association that does not submit the reports by this statutory deadline automatically forfeits its 2025 fire state aid and does not qualify for future aid

TIPS FOR TRUSTEES

4. Membership Start Date

A firefighter's membership in a relief association begins on the date of hire by the municipality, joint powers board, or independent nonprofit firefighting corporation, unless otherwise specified in the relief association bylaws. Relief associations may define a different membership start date in their bylaws if they prefer something other than the statutory default.

The OSA's sample [Bylaw Guides](#) provide several options that can be used as a reference by relief associations when defining the membership start date in their bylaws. The options are identified in Article II of the Sample Bylaw Guides, which can be accessed in PDF and Word version.

5. Multiple Signatures on Checks

Minnesota law requires special fund disbursements paid by check to be signed by the relief association treasurer and by at least one other trustee who is designated as a signer by the board of trustees.

In addition to being required by statute, multiple signatures are part of a relief association's system of internal controls. When more than one person signs a check, each person is verifying that the relief association's board of trustees has approved the check for payment.

Electronic or wire funds transfers are also permitted if internal control policies and procedures are established and approved by the board of trustees. The policies and procedures must provide for authentication of the electronic disbursements by the relief association treasurer and at least one other trustee.



October 1: Fire State Aid is paid to those relief associations certified as eligible on the first certification deadline.

November 1: Second 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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