



1. Reporting Forms Now Available!

The 2024 FIRE Form and 2025 Schedule Form are now available for download in [SAFES](#). Reporting forms and an agreed-upon procedures report are due to the OSA by March 31 for relief associations with less than \$750,000 in special fund assets and less than \$750,000 in special fund liabilities. Relief associations that exceed this threshold in either assets or liabilities are required to submit reporting forms and an audit report by June 30.

While there were not many changes to this year's forms, we are providing this [short video](#) that walks through the changes and other recent form updates.

Detailed instructions on how to access, complete, submit, and electronically sign the forms are provided in this [reporting checklist](#).

As a reminder, access to reporting forms for accountants, auditors, and other consultants will need to be renewed for the 2025 calendar year. Relief associations can renew access by completing the [2025 User Authorization Form](#). The 2025 form provides access through December 31, 2025.

2. Additional Resources

The 2025 [Key Reporting Requirements Calendar](#) lists each reporting form that relief associations must submit to the OSA and additional required State reporting. Links to the forms and their applicable due dates are provided in the calendar.

An updated training video that walks through the "[Reporting Requirements for Fire Relief Associations](#)" is also available on the OSA website.

The OSA makes available a [document](#) that provides links to resources available on our website, and provides [contact information](#), including phone numbers, email addresses, and websites, for many of the government offices and agencies with which fire relief associations interact.

3. Updates for Accountants

A special email was sent last month to accountants and auditors who work with fire relief associations. The email included a link to the updated Agreed-Upon Procedures Guide, sample Independent Accountant's Report, and sample Client Representation Letter for 2024 reports that are available on the [OSA website](#). Information about how to report transfers to the Public Employees Retirement Association for those relief associations that joined the Statewide Volunteer Firefighter Plan is also included.

You can find the [email](#) on our website if you missed it, or would like to forward the information to a new accountant or auditor who will be working with your relief association during the upcoming year.



January 15: [Certified Listing of Individuals Who Filed a Statement of Economic Interest](#) due to the Campaign Finance and Public Disclosure Board.

February 18: Final deadline for submitting 2024 [Supplemental Benefit Reimbursement Forms](#) to the Department of Revenue.

March 17: Fire State Aid Certification ([Form FA-1](#)) due to the Department of Revenue.

March 31: [Reporting forms](#) for relief associations with assets and liabilities of less than \$750,000 are due to the OSA.

March 31: [Investment Business Recipient Disclosure Form](#) is due to the Legislative Commission on Pensions and Retirement.

March 31: Fire Chief's [service credit certification](#) due to the municipal clerk and relief association's board.

Contact Us



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