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## 1. THANK YOU!

We truly appreciate the assistance you provide to Minnesota's fire relief associations. We are pleased to announce that no relief associations forfeited 2025 fire state aid because of a failure to file required reports. Your work helps relief association trustees be successful and supports the firefighter pension system in local communities. We value your partnership and thank you!

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## 2. Reporting Forms and Due Date

As we've shared over the last year, the OSA is redesigning the Schedule Form that's completed annually by relief associations that pay defined-benefit lump-sum service pensions. Updates are also being made to the FIRE Form, the annual financial and investment reporting form completed annually by all relief associations. We anticipate that the FIRE Form will be available for completion in the next week or so, and the Schedule Form will be available later in February.

Note that the March 31 reporting deadline has changed to June 30 starting with submission of 2025 reporting forms during calendar year 2026. **All relief associations now have a reporting deadline to the OSA of June 30.** Relief associations with at least \$750,000 in either special fund assets or liabilities must submit an audit report with their reporting forms, while those with assets and liabilities both below the threshold may submit an agreed-upon procedures report with their forms instead of a full audit. Contact the OSA's [Pension Division](#) with any questions about relief association reporting forms or reporting requirements.

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## 3. AUP Documents and Legal Compliance Audit Guide

We've posted a [document](#) on our website listing each relief association and whether an agreed-upon procedures (AUP) engagement or audit report is required to be filed with us this year.

The Agreed-Upon Procedures Guide, sample Independent Accountant's Report, and sample Client Representation Letter for 2025 reports are available on the [OSA website](#).

Relief associations with special fund assets or liabilities that exceed the \$750,000 threshold are required to submit reporting forms and an audit. The [Legal Compliance Audit Guide](#) for Relief Associations prescribes the minimum procedures and audit scope.

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## 4. Time to Renew SAFES Access

As you prepare for this year's reporting, please remember that access to forms for accountants, auditors, and other consultants expires at the end of each calendar year.

Relief associations will need to complete the [2026 User Authorization Form](#) to provide you with access to 2025 reporting forms during the 2026 calendar year.

Keep up with a relief association's status in meeting its requirements with the OSA to qualify for fire state aid, and to view the status of relief association report submissions and the OSA's review of the submitted reports, on our new [reporting status dashboard](#).

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## 5. Reporting Tips for Relief Associations Joining the PERA SVF Plan

Relief associations that joined the Statewide Volunteer Firefighter (SVF) Plan administered by the Public Employees Retirement Association (PERA) on January 1, 2026, are required to file 2025 reports with the OSA to qualify for fire state aid.

Tips for reporting asset transfer amounts on the 2025 reporting forms include:

- If all special fund money was transferred to the State Board of Investment (SBI) during 2025, report \$0 for the relief association's Total Investments on the Investments tab of the FIRE-25 Form. If any money in the special fund was not transferred to the SBI before the year end, report the remaining special fund money in the appropriate asset class rows on the Investments tab.
- Report the amount held in trust with PERA as Other Assets, in Section F, at the bottom of the Financial Information tab of the FIRE-25 Form. This amount should match the total transfer amount received by PERA. A list of initial transfer amounts is posted on our [website](#).
- On the Cash Flows tab of the FIRE-25 Form, report cash flows for the amounts transferred to the SBI and PERA.

After a relief association that joined the SVF Plan has completed its 2025 reporting requirements the relief association will have no additional reporting due to our office. However, if the relief association has elected to maintain its general fund and to continue operating as a nonprofit corporation, the relief association will continue to have [reporting requirements](#) as a nonprofit organization.

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## 6. Investment Business Recipient Forms No Longer Required

As a reminder, the [Omnibus Pension and Retirement Bill](#) passed into law last year repealed the requirement that relief associations file an Investment Business Recipient Disclosure Form with the Legislative Commission on Pensions and Retirement executive director. Relief associations **do not** need to complete or submit this form.

Archived Investment Business Recipient Disclosure forms are retained in a [collection at the Legislative Reference Library](#). Please contact LCPR staff at [lcpr@lcpr.mn.gov](mailto:lcpr@lcpr.mn.gov) with any questions.

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**February 17:** Deadline for submitting [Supplemental Benefit Reimbursement Forms](#) to the Department of Revenue.

**March 16:** [Fire State Aid Certification](#) (Form FA-1) due to the Department of Revenue.

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

**June 30:** Reporting forms for all relief associations are due to the OSA.

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#### Contact Us



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Minnesota Office of the State Auditor | 525 Park Street, Suite 500 | Saint Paul, MN 55103 US

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