



Office of the State Auditor

# Reporting Checklist for Fire Relief Associations

The 2025 Pension Reporting Forms are available for download from the Office of the State Auditor (OSA) website. Instructions for accessing, submitting, and signing the reporting forms electronically are provided in this document. This document also contains helpful hints for completing the forms and links to additional resources. If you need additional assistance, please contact the Pension Division at 651-282-6110 or at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us).

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## Required Forms and Due Dates

This section reviews most reporting forms that must be completed by each relief association plan type and provides brief descriptions of each form.

All reporting information required to be submitted to the OSA is due by **June 30**.

Several other reporting forms must be completed annually and be kept on file with the relief association or be submitted to other governmental entities. A document entitled "[Key Reporting Requirements Calendar](#)" is available on the "Pension Forms" page of the OSA's website. The document lists each reporting form that a relief association must submit to the OSA with the applicable due dates and identifies some of the other reporting requirements.

Relief associations may have additional reporting with entities such as the Internal Revenue Service, Minnesota Attorney General's Office, and the Minnesota Gambling Control Board. Relief associations should consult an attorney, tax accountant, or auditor regarding additional reporting requirements.

All relief associations will complete the Financial and Investment Reporting Entry (FIRE) Form. In addition to the FIRE Form, each relief association must submit either an Independent Accountant's Report on Applying Agreed-Upon Procedures or audited financial statements, depending on the size of the relief association's assets and liabilities. Relief associations with less than **\$750,000** in both assets and liabilities are required to submit an Agreed-Upon Procedures Report, while relief associations with assets or liabilities that exceed this statutory threshold must submit an Audit Report. After a relief association exceeds the threshold, an audit is required beginning with the next reporting year, even if the relief association's assets and liabilities subsequently fall below the threshold. Whether a relief association has exceeded the **\$750,000** statutory threshold is determined using end of year asset and liability amounts, and is based on Special Fund amounts, only.

The reporting forms that must be submitted to the OSA this year are listed in the table below with the relief association [plan type](#) that must meet the reporting requirements. Details on each form can be found after the table.

Reporting Form	Lump-Sum Plans	Defined- Contribution Plans	Monthly and Monthly/Lump-Sum Combination Plans
Financial and Investment Reporting Entry Form (FIRE-25)	X	X	X
Audit/Agreed-Upon Procedures Report	X	X	X
Schedule Form (SC-25)	X		
Actuarial Valuation			X

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 [Fire Relief Association Reporting Compliance Dashboard](#).

### **2025 Financial and Investment Reporting Entry Form (FIRE-25)**

Provides to the OSA financial, investment, and plan information for the year ended December 31, 2025. Relief associations that have defined contribution plans may choose to complete the Defined Contribution Allocation Table that is included within the FIRE-25 Form or may choose to submit the information to the OSA using an alternative format. If submitting an alternative format, please save the Defined Contribution Allocation Table as a PDF document and submit the document to the OSA through SAFES.

The FIRE-25 Form is required to be signed. The signature pages are provided in the PDF version of the form that is created after the form is uploaded through SAFES. The FIRE-25 Form can be signed electronically in SAFES or paper signature pages can be submitted. *The form submission is not complete until all required signatures are provided.*

### **Attestation/AUP/Audit**

Provides to the OSA the attestation required for relief associations with assets and liabilities below \$750,000. The relief association's FIRE Form must be attested to by a certified public accountant (CPA) in accordance with agreed-upon procedures prescribed by the OSA, unless an audit is conducted.

The Agreed-Upon Procedures Guide and a Sample Independent Accountant's Report are available on the [OSA website](#). The agreed-upon procedures report should be submitted to the OSA through SAFES as a PDF document. The CPA who conducted the engagement must also sign the FIRE-25 Form.

An audit report for the year ended December 31, 2025, is required for relief associations that exceed the \$750,000 statutory threshold in special fund assets or liabilities. The Minnesota Legal Compliance Audit Guide for Relief Associations prescribes the minimum procedures and audit scope for relief association audits, and is available on the [OSA website](#). The audit report should be submitted through SAFES as a PDF document.

## **2025 Schedule Form (SC-25)**

Provides to the OSA accrued liability information for 2025 and 2026 and calculates the required municipal or independent nonprofit firefighting corporation contribution amount for 2026. The SC-25 Form was required to be certified to the municipality or independent corporation by August 1, 2025. If a relief association has already submitted its SC-25 Form to the OSA there is no need to submit another copy.

The form must be certified to the entity responsible for satisfying the 2026 contribution amount. If the affiliated municipality is the entity responsible for satisfying any required contribution, the form should be certified to the municipality and be signed by the municipal clerk or other municipal official. If the responsible entity is an independent nonprofit firefighting corporation, the form should be certified to the independent corporation and be signed by the secretary of the independent board. If the responsible entity is a joint-powers entity, the certification must be made in the manner specified in the joint-powers agreement or, if the agreement is silent on this point, the certification must be made to the chair of the joint-powers board.

## **2026 Schedule Form (SC-26)**

The SC-26 Form is required to be completed during July 2026 and be certified to the municipality or independent nonprofit firefighting corporation by August 1, 2026. The SC-26 Form can be submitted to the OSA when it is certified, or it can be submitted during June 2027 with a relief association's other 2026 reporting information.

## **Actuarial Valuation**

Provides to the OSA an actuarial valuation every other year, or sooner if benefits change, if a relief association pays or offers monthly benefits.

## **Bylaws and Investment Policies**

Copies of bylaw amendments and amendments to the investment policy should be submitted to the OSA. A copy of the relief association meeting minutes or resolution reflecting approval of bylaw changes, and a copy of the municipal or independent nonprofit firefighting corporation ratification of the relief association's changes, should be submitted to the OSA with the amended bylaws.

## **Broker Certification Form (BC-1)**

Meets the requirement that a BC-1 Form be completed if a relief association uses the services of a "broker," as defined by State law. The form must be completed before a relief association may begin investing with a broker and annually, thereafter. If a relief association works with multiple brokers, a BC-1 Form must be completed for each broker. The form should be retained for the relief association records, and a copy should be submitted to the OSA. The form for fire relief associations is available on the [OSA website](#).

## **Corporate Registration/Annual Business Renewal**

Meets the requirement that a relief association register annually as a nonprofit corporation with the Minnesota Secretary of State. If a relief association fails to register or notify the Secretary of State of corporate name or address changes, the Secretary of State may reject the registration and dissolve the relief association's nonprofit corporation status. The registration is completed on [the Secretary of State's website](#).

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## Accessing the Forms

This section explains how to access, download, and submit the relief association's forms using the State Auditor's Form Entry System (SAFES).

### Getting Started

Forms can be downloaded from the [State Auditor's Form Entry System \(SAFES\)](#) on the [OSA website](#).

SAFES is the OSA's secure web application for accessing, submitting, downloading, and electronically signing reporting forms. If you do not have a SAFES username or password, please contact the Pension Division at 651-282-6110 or at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us).

The OSA provides SAFES login information only to trustees of the relief association board and, with proper authorization, to the relief association's accountant or auditor. Relief associations may authorize an accountant or auditor to have SAFES access by completing the [User Authorization Form](#). SAFES access must be renewed each calendar year for each accountant and auditor.

If any issues with accessing SAFES arise, please check out our [SAFES Frequently Asked Questions](#) page, our [SAFES: A Complete Guide for Fire Relief Associations](#) training video, or contact us at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us).

### Accessing and Downloading Forms

In SAFES, download the 2025 FIRE Form by going to the "Forms" tab. Once there, make sure "2025" is selected and click on the "Pension Plan" tab to access the FIRE Form. Click on the "Download" link to download an Excel version of the FIRE Form to complete offline. To download the 2026 Schedule Form, click on the year "2026" and then the "Download" link to download the Excel version to complete offline. It is important to select SAVE when prompted, since the forms do not save automatically. Save each form in a location on your computer where you can find it when the information is ready to be submitted.

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## Completing the Forms

Helpful hints are provided below to assist you in completing the online forms.

### Excel File Format

Reporting forms that are available for download in SAFES are in the Excel default file format of ".xlsx." Reporting forms saved in this file format can be successfully uploaded through SAFES.

If you do not have Excel and plan to use a different program to complete the reporting forms, please contact OSA Pension Division staff at (651) 282-6110 or at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us) to make arrangements. Relief associations may experience errors if the forms are completed using programs other than Excel.

### Home Tab

A "Home" tab is included in each form. The tab shares important information about the form from one convenient location. The tab includes a link to view the form [instructions](#), which are provided as a separate PDF document. The Home tab also displays the form due date and version number.

## Messages

Messages are provided on the right side of each form. Blue and yellow messages are informational and are meant to remind you of data that needs to be entered or to check data that may not match our records. A total count of any red error messages contained within the form is displayed on the Home tab. Red error messages indicate that data must be entered or corrected before the form can be submitted.

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## Submitting and Signing Forms

This section explains how to submit reporting information and how to sign forms electronically.

### Submitting Forms Using SAFES

When the reporting forms are complete and ready to be submitted, log into [SAFES](#) and choose the “Submit Documents” tab to upload the form. The PDF version of the form should be available in SAFES within a few minutes after the form’s submission. You will receive a confirmation ID for each form that uploads successfully. If you do not receive a confirmation ID, please contact us at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us) to let us know so we can resolve the form posting issue.

*All reporting forms, audit reports, and agreed-upon procedures reports should be submitted to the OSA electronically through SAFES. Reporting forms should be submitted as Excel files, while audit reports and agreed-upon procedures reports should be submitted as PDF documents. Other documents, including broker certification forms, amended bylaws, investment policies, actuarial valuations, and meeting minutes, can be submitted by email to the OSA at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us).*

### Signing Forms Electronically

Forms submitted through SAFES will be available for viewing and signing shortly after they have been successfully uploaded. Each required form signer must either log into SAFES to review a PDF version of the form and then sign or, if a required form signer does not have SAFES access, the individual may be provided with a paper copy of the PDF version of the form that includes the signature pages. The PDF signature pages are created after the Excel version of a form is uploaded and submitted. If signing on paper, the completed signature pages must be submitted to the OSA by email or mail.

To sign forms electronically, click on the Forms tab, the year 2025, and then the Pension Plan tab. To view the form, click on “View Form” link to download a PDF version of the form. Then, return to SAFES and click the Sign button to the right of your name to sign the form. A 32-character unique identifier is then displayed on the form, which represents your electronic signature. If you have questions regarding the information on the form, contact the individual who submitted it for clarification.

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## Additional Resources

This section provides links to numerous informational documents, such as state aid lists, articles, and newsletters.

### Online Training Sessions

View recorded [training sessions](#) that assist with the completion of relief association reporting forms.

## **Selected Relevant Statutes Booklet and Sample Bylaws that Govern Relief Associations**

Review a [booklet](#) of the state statutes that pertain to fire relief associations. [Sample Bylaw Guides](#) are also available for use in developing, updating, and revising the relief association bylaws.

### **Weekly Update**

View the OSA's [Weekly Update](#) that usually contains a relief association reminder or update

### **Reporting Dashboard**

Review the [Fire Relief Association Reporting Compliance Dashboard](#) to find a relief association's status in meeting its reporting requirements with the OSA to qualify for fire state aid eligibility. Also view the [Fire Relief Association Financial Data Dashboard](#) to view financial information by relief association and a map of statewide data.

### **State Aid and Supplemental Benefit Reimbursement Amount**

View lists of the [fire state aid and supplemental state aid amounts](#), and the [supplemental benefit reimbursement](#) amounts.

### **Fire Relief Association Newsletters and Topics**

Access the monthly [newsletters](#) that contain reporting reminders, answers to frequently asked questions, and updates regarding various relief association topics. The newsletter articles can also be accessed by [topic](#). Register [here](#) to receive the monthly newsletter.

### **Statements of Position**

View [Statements of Position](#) that are an educational resource addressing topics that have arisen or may arise as a result of the OSA's oversight.

### **Key Reporting Requirements Calendar**

A document entitled "[Key Reporting Requirements Calendar](#)" is available on the "Pension Forms" page of the OSA's website. The document lists each reporting form that a relief association must submit to the OSA with the applicable due dates and identifies some of the other reporting requirements.

### **Helpful Contact Information for Relief Association Trustees**

View [contact information](#) for government offices and agencies with whom your relief association may conduct business.

### **Resources for Relief Association Trustees**

Access [Resources for Relief Association Trustees](#).

### **User Authorization Form**

Access the [User Authorization Form](#) to authorize an accountant or auditor to have SAFES to the relief association's reporting forms.