



1. THANK YOU!

We truly appreciate the assistance you've provided this year to Minnesota's fire relief associations. We are pleased to announce that no relief associations will forfeit fire state aid this year 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!

2. Updated Agreed-Upon Procedures Documents

The Agreed-Upon Procedures Guide, sample Independent Accountant's Report, and sample Client Representation Letter for 2024 reports are now available on the [OSA website](#).

Relief associations with special fund assets of less than \$750,000 and special fund liabilities of less than \$750,000 on December 31, 2024, and that have not exceeded this threshold since the 2023 law change, are required to have the annual financial reporting form attested to by a certified public accountant in accordance with these agreed-upon procedures. The agreed-upon procedures report and annual reporting forms are due to the OSA by **March 31, 2025**.

3. Legal Compliance Audit Guide

Relief associations with special fund assets or liabilities that exceed the \$750,000 threshold on December 31, 2024, are required to submit reporting forms and an audit by **June 30, 2025**. The [Legal Compliance Audit Guide](#) for Relief Associations prescribes the minimum procedures and audit scope.

4. Time to Renew SAFES Access

We're on track to release the 2024 reporting-year forms in early January 2025. As you prepare for next 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 [2025 User Authorization Form](#) to provide you with access to 2024 reporting forms during the 2025 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](#).

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

Relief associations that are joining the Statewide Volunteer Firefighter (SVF) Plan administered by the Public Employees Retirement Association (PERA) on January 1, 2025, are required to file 2024 reports with the OSA to qualify for fire state aid.

Tips for reporting asset transfer amounts on the 2024 reporting forms include:

- If all special fund money was transferred to the State Board of Investment (SBI) during 2024, report \$0 for the relief association's Total Investments on the Investments tab of the FIRE-24 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-24 Form. This amount should match the total transfer amount received by PERA. We'll post a list of transfer amounts received by PERA on our [website](#) when it's available.
- On the Cash Flows tab of the FIRE-24 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 2024 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.



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 15: [Fire State Aid Certification Form](#) due to the Department of Revenue.

Contact Us





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