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## 1. Reporting Reminder

Reporting forms and audited financial statements for fire relief associations with at least \$750,000 in special fund assets or liabilities are due by June 30. Reporting forms are accessible through [SAFES](#). A short [video](#) is provided that walks through the changes in this year's forms and other recent updates. Detailed instructions on how to access, complete, submit, and electronically sign the forms are provided in this [reporting checklist](#).

You can check out our [reporting compliance dashboard](#) to see 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 to the OSA.

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## 2. Working Group Membership Opportunity

The State Auditor's Fire Relief Association [Working Group](#) will reconvene this summer to identify and work through current and pressing relief association issues.

There is an open seat on the Working Group for a trustee or member of a relief association with a **defined contribution** (split the pie) plan. If you'd like to be considered, please contact Rose Hennessy Allen at (651) 296-5985 or at [rose.hennessy-allen@osa.state.mn.us](mailto:rose.hennessy-allen@osa.state.mn.us). Please also forward to us any topics that you would like the Working Group to consider this year.

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## 3. 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. See Article II for examples.

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# TIPS FOR TRUSTEES

## 4. Internal Controls for Special Events

Relief associations often hold special events or fundraisers during the summer. Written policies and procedures documenting internal controls for handling funds become particularly important and help people working at events to understand their role and responsibilities. By formally approving these policies and procedures the relief association's board of trustees can emphasize their importance and authority.

The documentation should:

- Describe procedures as they are intended to be performed;
- Indicate who is responsible for performing each procedure; and
- Explain the design and purpose of control-related procedures.

Answers to frequently asked questions about internal controls and tips for implementing them can be found on the OSA website.

[Learn More](#)



**June 30:** [Reporting forms](#) for relief associations with assets or liabilities of at least \$750,000 are due to the OSA.

**August 1:** The 2025 Schedule Form must be certified to the municipality or independent nonprofit firefighting corporation.

**September 15:** First 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.

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