



1. Fire Relief Association Working Group

The State Auditor's Fire Relief Association Working Group met on September 30 and finalized its proposals for the 2026 Legislative Session. The proposals include:

- Increasing the threshold at which an annual audit is required to \$1,000,000 in either special fund assets or liabilities,
- Providing a one-year grace period before an audit becomes required after a relief association exceeds the threshold,
- Allowing a relief association with assets and liabilities that drop below the threshold to have an agreed-upon procedures engagement performed instead of a full financial audit,
- Updates to the firefighter and firefighting service definitions, and
- Clarifying provisions related to service pension calculations for firefighters who return to active service after a break in service.

Links to watch recordings of Working Group meetings and copies of meeting materials are posted on the our [Working Group](#) webpage.

2. Fire State Aid Deadline

The next deadline for fire relief associations to be certified as eligible for receipt of their 2025 fire and supplemental state aid is November 1. If your relief association has not yet submitted its 2024 reporting-year forms to the OSA or has been notified by the OSA's Pension Division staff that additional information is needed, please provide the forms or information as soon as possible.

To be certified as eligible for receipt of state aid in the next round of payments, a relief association must have submitted all required 2024 reporting information to the OSA with enough time for the OSA to complete its review and for all issues identified by the OSA to have been satisfactorily resolved by the relief association before November 1.

A list of the 2025 fire state aid and supplemental state aid amounts is posted on the [Department of Revenue](#) website.

Minnesota law requires forfeiture of fire state aid for relief associations that do not submit all required reporting information to the OSA on or before **November 30** (this year December 1). A relief association that does not submit the reports by this statutory deadline automatically forfeits its 2025 fire state aid and does not qualify for future aid distributions until the missing forms are submitted. The OSA does not have authority to grant filing extensions beyond this statutory deadline.

3. SAFES User Authorization Form

Access to reporting forms for accountants, auditors, and other consultants will expire at

the end of the calendar year. Access occurs primarily through the State Auditor's Form Entry System ([SAFES](#)), but also extends to other offline relief association documents.

Relief associations will need to renew access for their accountants, auditors, and consultants by completing the [2026 User Authorization Form](#) that is now available. The 2026 form provides access through December 31, 2026. Please send completed forms to pension@osa.state.mn.us.

TIPS FOR TRUSTEES

4. Investment Report Card

The OSA annually provides an “Investment Report Card” as an educational tool to each relief association. The report card provides one-year and multi-year rates of return calculated for the relief association as well as a custom benchmark rate of return.

The [Reporting Compliance Dashboard](#) has been updated to include a download link to view a relief association’s Investment Report Card for the current reporting year and prior years. Select a relief association and year, and a download link will be displayed above the list of submitted reporting forms if an Investment Report Card is available.

5. Keeping SAFES Login Information Secure

October is Cybersecurity Awareness Month, and we want to take this opportunity to share a reminder about the importance of keeping your SAFES login information secure.

SAFES is the State Auditor's Form Entry System, which is the secure web application used to access, submit, and electronically sign reporting forms. Because relief association reporting forms posted in SAFES contain nonpublic member information, relief associations must take steps to protect this data. Click the button below to find steps relief association trustees should take to keep their login information secure.

[Learn More](#)



November 1: Second 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. View a relief association's 2024 reporting status in our [Fire Relief Association Reporting Compliance Dashboard](#).

November 15: Fire state aid is paid to those relief associations certified as eligible for the second round of payments.

Mid-November: Application period opens for reimbursement of supplemental benefits.

December 1: Final deadline for submitting 2024 reporting forms to avoid forfeiture of fire state aid.

Contact Us



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