
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

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Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 25 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 44 volunteer firefighters' relief associations (VFRAs) in Allegheny, Armstrong, Beaver, Berks, Bucks, Butler, Carbon, Centre, Clinton, Crawford, Elks, Fayette, Franklin, Lackawanna, Lancaster, Lawrence, Luzerne, McKean, Mercer, Monroe, Northampton, Potter, Schuylkill, Westmoreland and York counties.

"Relief associations provide vital support to Pennsylvania's dedicated first responders," DeFoor said. "Our audits make sure state aid is used to equip and protect volunteer firefighters and the communities they serve."

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2023, \$67.44 million went to 2,519 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Review the latest audit report for the listed VFRAs and learn more about the Department of the Auditor General online at www.PaAuditor.gov. Our updated VFRA guidelines are posted on our website at the [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Allegheny County

[Swissvale Volunteer Firefighters Relief Association](#) – No findings.

[West Deer Township Fire Department No. 1 Firefighter's Relief Association](#) – 1 finding: Failure to define discretionary benefits.

Armstrong County

[Parker City Volunteer Firemen's Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation- Terms of loan agreement do not comply with the VFRA act requirements; and erroneous deposit of funds.

[Parks Twp. Volunteer Firemen's Relief Association of Parks Twp.](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number.

Beaver County

[White Township Volunteer Firemen's Relief Association](#) – 2 findings: Untimely deposit of state aid; and failure to maintain surety (fidelity) bond coverage.

Berks County

[Boyertown Fireman's Relief Association](#) – No findings.

[Relief Association of the Keystone Fire Co., Rehrersburg, PA](#) – 2 findings: Failure to maintain a complete and accurate equipment roster; and failure to obtain a Pennsylvania sales tax exemption number.

Bucks County

[Morrisville Firefighters' Relief Association](#) – No findings.

[Southampton Fire Company Relief Association](#) – 2 findings: Undocumented expenditures; and inadequate signatory for the disbursement of funds.

Butler County

[Marion Township Firemen's Relief Association](#) – No findings.

[Sarver Volunteer Firefighters' Relief Association](#) – 1 finding: Unauthorized expenditure.

Carbon County

[Parryville Fireman's Relief Association](#) – No findings.

Centre County

[The Firemen's Relief Association of Millheim, Pennsylvania](#) – No findings.

Clinton County

[Beech Creek – Blanchard Volunteer Fireman's Relief Association](#) – 1 finding: Payment of Pennsylvania sales tax

[Chapman Township Volunteer Firemen's Relief Association](#) – No findings.

Crawford County

[Centerville Volunteer Firemen's Relief Association](#) – 4 findings:

- Noncompliance with prior audit recommendation: undocumented expenditures.
- Noncompliance with prior audit recommendation: untimely receipt and deposit of state aid.
- Noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster.
- Noncompliance with prior audit recommendation: failure to maintain a Pennsylvania sales tax exemption number.

[East Mead Volunteer Fire Department Relief Association](#) – 1 finding: Unauthorized expenditures.

Elks County

[Jay Township Volunteer Firefighters' Relief Association](#) – No findings.

[St. Marys Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster.

Fayette County

[New Haven Hose Company Volunteer Relief Association](#) – No findings.

Franklin County

[South Mountain Fireman's Relief Association Inc. of South Mountain, Pennsylvania](#) – 4 findings:

- Unsecured loan and failure to comply with terms of the loan agreement.
- Inappropriate pre-signing of blank checks.
- Inadequate minutes of meetings and relief association bylaws.
- Failure to maintain a complete and accurate equipment roster.

Lackawanna County

[Jefferson Township Volunteer Ambulance Association Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage.

[Throop Firemen's Relief Association, Borough of Throop](#) – No findings.

[Throop Hose Co. No. 1 Firefighter Relief Association](#) – 1 finding: Unauthorized expenditures.

Lancaster County

[The Paradise Township Volunteer Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Unauthorized expenditure.

Luzerne County

[Jackson Township Volunteer Firemans Relief Association](#) – No findings.

[Nescopeck Firemen's Relief Association](#) – No findings.

[The Hunlock Creek Fireman's Relief Association](#) – No findings.

McKean County

[The Ludlow Volunteer Firemen's Relief Association](#) – No findings.

Mercer County

[Hempfield Township Volunteer Firemen's Relief Association of Mercer County, Inc.](#) – 2 findings: Noncompliance with prior audit recommendation- Inappropriate ownership of rescue vehicle; failure to maintain surety (fidelity) bond coverage.

[Jefferson Township Volunteer Fireman's Foreign Fire Relief Association](#) – No findings.

Monroe County

[Kunkletown Volunteer Fireman's Relief Association](#) – 1 finding: Unauthorized expenditures.

Montgomery County

[Abington Fire Company Relief Association](#) – 1 finding: Unauthorized discretionary benefit payments.

[The George Clay Fireman's Relief Association of West Conshohocken, Pennsylvania](#) – No findings.

[The United Firemen's Relief Association of the Borough of Conshohocken, Pennsylvania](#) – No findings.

Northampton County

[Tatamy Firemen's Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation- Undocumented expenditure; noncompliance with prior audit recommendation- inadequate minutes of meetings and relief association bylaws; noncompliance with prior audit recommendation- failure to conduct annual physical equipment inventories

Potter County

[Harrison Township Firefighters' Relief Association](#) – No findings.

[Roulette Chemical Engine Co. #1 Inc. Relief Association](#) – No findings.

[Tri-Town Volunteer Firemen's Relief Association](#) – 1 finding: Failure to adhere to relief association bylaws and inadequate signatory for the disbursement of funds.

Schuylkill County

[Ringtown Valley Fire and Rescue Volunteer Firefighters' Relief Association](#) – 1 finding: Unauthorized expenditures.

[The Relief Association of the Port Clinton Fire Company Inc](#) – No findings.

Westmoreland County

[New Kensington Volunteer Firemen's Relief Association of New Kensington, Pennsylvania](#) – No findings.

York County

[Airville Volunteer Fire Company Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation- Failure to conduct annual physical equipment inventories; failure to secure ownership interest in jointly purchased equipment.

[New Bridgeville Memorial Fire Company Relief Association](#) – No findings.

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