

COMPLIANCE AUDIT

West Pennsboro Volunteer Firemen's Relief Association Cumberland County, Pennsylvania For the Period January 1, 2010 to December 31, 2014

December 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Sam Weston, President
WEST PENNSBORO VOLUNTEER FIREFIGHTERS'
RELIEF ASSOCIATION
Cumberland County

We have conducted a compliance audit of the West Pennsboro Volunteer Firefighters' Relief Association pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and mandated by the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010 (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, for the period January 1, 2010 to December 31, 2014.

The objective of the audit was to determine if the volunteer firefighters' relief association received state aid and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws, and administrative procedures. Our audit was limited to the areas related to the objective identified above.

Volunteer firefighters' relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the West Pennsboro Volunteer Firefighters' Relief Association's administration of state aid and accumulated relief funds complies with applicable state laws, contracts, bylaws, and administrative procedures, including the safeguarding of assets. Volunteer firefighters' relief association officers are responsible for complying with applicable state laws, contracts, bylaws, and administrative procedures. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

We were not able to obtain an independent confirmation of cash and investment balances directly from the financial institution. Therefore, while the West Pennsboro Volunteer Firefighters' Relief Association provided copies of bank and investment statements that indicated that, as of December 31, 2014, the volunteer firefighters' relief association had a cash balance of \$22,416 and an investment balance with a fair value of \$77,176, we were not able to verify those cash and investment balances.

Based on our audit procedures, we conclude that, because of the significance of the matters described in the findings below and discussed later in this report and the effects, if any, of the matter described in the preceding paragraph, the West Pennsboro Volunteer Firefighters' Relief Association did not, in all significant respects, receive state aid and expend state aid and accumulate relief funds in compliance with applicable state laws, contracts, bylaws, and administrative procedures for the period January 1, 2010 to December 31, 2014. Therefore, the West Pennsboro Volunteer Firefighters' Relief Association may be subject to the total withholding of its upcoming state aid distribution, as discussed in the Potential Withhold of State Aid section of this report.

- Finding No. 1 – Undocumented Expenditures
- Finding No. 2 – Failure To Secure Ownership Interest In Jointly Purchased Vehicle
- Finding No. 3 – Inadequate Financial Record-Keeping System
- Finding No. 4 – Failure To Deposit State Aid
- Finding No. 5 – Failure To Maintain A Complete And Accurate Equipment Roster
- Finding No. 6 – Failure To Maintain Surety (Fidelity) Bond Coverage

The supplementary financial information contained in this report is presented for purposes of additional disclosure and analysis. We performed only limited procedures on the supplementary financial information and, accordingly, express no form of assurance on it.

The contents of this report were discussed with the management of the West Pennsboro Volunteer Firefighters' Relief Association and, where appropriate, their responses have been included in the report.

October 22, 2015


EUGENE A. DEPASQUALE
Auditor General

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BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010, (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, the Department of the Auditor General's duty is to audit the accounts and records of every volunteer firefighters' relief association to determine that funds received under the Foreign Fire Insurance Tax Distribution Law, Act of December 18, 1984, (P.L. 1005, No. 205), as amended, 53 P.S. § 895.701 *et seq.* (commonly referred to as Act 205), are properly expended.

The West Pennsboro Volunteer Firemen's Relief Association, herein referred to as the West Pennsboro Volunteer Firefighters' Relief Association, is a charitable organization that was formed primarily to afford financial protection to volunteer firefighters and to encourage individuals to participate in volunteer fire service.

Act 118 governs the overall operation of the volunteer firefighters' relief association. The relief association's bylaws define the specific operational procedures by which the volunteer firefighters' relief association conducts business. To fulfill its primary purpose, Act 118 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 118, it is the responsibility of the volunteer firefighters' relief association to choose investments in a proper and prudent manner.

Volunteer firefighters' relief associations receive public tax monies, and the association officers therefore have a responsibility to the public to conduct the association's financial affairs in a businesslike manner and to maintain sufficient financial records to support the propriety of all association transactions. Volunteer firefighters' relief association officers are also responsible for ensuring that the association operates in accordance with applicable state laws, contracts, bylaws and administrative procedures.

Act 205 sets forth the computation of the Foreign Fire Insurance Tax Distribution paid to each applicable municipality throughout the Commonwealth of Pennsylvania. The amount of the distribution is based upon the population of each municipality and the market value of real estate within the municipality. Upon receipt of this distribution, the municipality must allocate the funds to the volunteer firefighters' relief association of the fire service organization or fire service organizations, which is or are recognized as providing the service to the municipality.

BACKGROUND – (Continued)

The West Pennsboro Volunteer Firefighters’ Relief Association was allocated state aid from the following municipalities:

<u>Municipality</u>	<u>County</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Lower Frankford Township	Cumberland	\$ 2,951	\$ 4,459	\$ 2,531	\$ 2,893	\$2,732**
Lower Mifflin Township	Cumberland	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
West Pennsboro Township	Cumberland	\$18,000	\$25,000*	\$15,543	\$20,140	\$20,033

* The 2011 state aid allocation received from West Pennsboro Township was not deposited by the West Pennsboro Volunteer Firefighters’ Relief Association until January 11, 2012.

** The 2014 state aid allocation received from Lower Frankford Township was not deposited by the West Pennsboro Volunteer Firefighters’ Relief Association as disclosed in Finding No. 4 in this report.

The volunteer firefighters’ relief association and the affiliated fire service organization are separate, legal entities. The West Pennsboro Volunteer Firefighters’ Relief Association is affiliated with the following fire service organization:

West Pennsboro Volunteer Fire Company

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Undocumented Expenditures

Condition: The relief association was unable to provide adequate supporting documentation for the following expenditures made during the current audit period:

Date	Check No.	Payee Description	Amount
12/14/09	288	Equipment vendor	\$ 156
501/13/10	289	Equipment vendor	30
01/13/10	290	Equipment vendor	240
01/13/10	291	Equipment vendor	58
01/15/10	Debit	Office supply vendor	464
01/23/10	Debit	Equipment vendor	311
01/30/10	Debit	Office supply vendor	24
02/10/10	294	Equipment vendor	1,400
02/11/10	292	Unknown	420
02/11/10	295	Auto repair vendor	24
02/11/10	296	Auto repair vendor	130
02/11/10	297	Equipment vendor	14
02/11/10	298	Equipment vendor	209
02/19/10	Debit	Postal vendor	18
03/07/10	Debit	Unknown	54
03/09/10	Debit	Equipment vendor	344
03/22/10	301	Equipment vendor	475
04/13/10	306	Relief member	80
04/13/10	307	Relief member	60
04/13/10	Debit	Unknown	12
04/13/10	300	Equipment vendor	120
04/13/10	302	Equipment vendor	33
04/13/10	303	Equipment vendor	69
04/13/10	304	EMS vendor	550
04/13/10	305	Equipment vendor	77
04/13/10	308	Equipment vendor	370
05/11/10	311	EMS vendor	500
05/11/10	312	Equipment vendor	70
05/14/10	Debit	Unknown	39
05/14/10	Debit	Office supply vendor	61
05/16/10	Debit	Unknown	115
06/03/10	Debit	Maintenance vendor	18
06/08/10	Debit	Retail vendor	21
06/09/10	313	Equipment vendor	35

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
07/13/10	320	Equipment vendor	\$ 50
07/30/10	Debit	Equipment vendor	69
08/10/10	321	Auto repair vendor	24
08/10/10	322	Unknown	1,127
08/14/10	Debit	Equipment vendor	263
09/02/10	Debit	Postal vendor	18
09/07/10	323	Equipment vendor	70
09/07/10	324	Equipment vendor	464
09/08/10	Debit	Unknown	5
09/09/10	Debit	Postal vendor	1
09/29/10	Debit	Retail vendor	23
10/07/10	325	Unaffiliated fire company	200
10/08/10	Debit	Website vendor	240
10/12/10	327	Insurance vendor	1,275
10/13/10	329	Equipment vendor	244
10/25/10	Debit	Auto repair vendor	23
01/03/13	376	Unknown	97
01/07/13	374	Unknown	482
01/07/13	375	Unknown	335
01/07/13	379	Unknown	97
01/24/13	464	Unknown	10
03/06/13	Debit	Postal vendor	9
04/06/13	Debit	Office supply vendor	156
04/26/13	Debit	Office supply vendor	81
09/13/13	Debit	Retail vendor	187
10/13/13	Debit	Office supply vendor	47
01/22/14	Debit	Website vendor	74
02/12/14	Debit	Office supply vendor	114
03/19/14	Debit	Postal vendor	20
10/09/14	Debit	Equipment vendor	825
10/24/14	Debit	Retail vendor	146
12/19/14	Debit	Postal vendor	54
Total			<u>\$ 13,431</u>

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Criteria: Act 118 at 35 Pa.C.S. § 7418(a) states:

The Office of Auditor General shall have the power and its duty shall be to audit the accounts and records of every volunteer firefighters' relief association receiving money under Chapter 7 of the Act of December 18, 1984 (P.L. 1005, No. 205), known as the Municipal Pension Plan Funding Standard and Recovery Act, as far as may be necessary to satisfy the Auditor General that the money received was or is being expended for no purpose other than that authorized by this subchapter. Copies of all audits shall be furnished to the Governor.

Without adequate supporting documentation, such as an invoice, this department is unable to determine whether relief association funds were expended for purposes authorized by Act 118. Furthermore, prudent business practice dictates that supporting documentation be maintained to evidence the propriety of all financial transactions.

Cause: Relief association officials failed to establish adequate internal control procedures to ensure supporting documentation is maintained for all expenditures.

Effect: Lack of supporting documentation, such as invoices and detailed minutes of meetings, made it impossible to determine if the expenditures were made in accordance with Act 118 at 35 Pa.C.S. § 7416(f). In addition, the failure to maintain adequate supporting documentation for relief association expenditures can lead to an increased risk of errors occurring and funds being misappropriated.

Furthermore, the relief association's future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: We recommend that the relief association officials provide this department with adequate supporting documentation, such as invoices, to ensure the propriety of the expenditures or that the relief association be reimbursed \$13,431 for the undocumented expenditures. We also recommend that the relief association officials maintain supporting documentation for all future expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Auditor's Conclusion: Due to the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the relief association.

Finding No. 2 – Failure To Secure Ownership Interest In Jointly Purchased Vehicle

Condition: During the audit period, on September 6, 2012, August 14, 2013, and September 12, 2014, the relief association expended \$25,000, \$26,150, and \$28,452, respectively, for the purpose of jointly purchasing a vehicle with the West Pennsboro Fire Company. However, the relief association did not adequately secure its ownership interest in this jointly purchased vehicle as the vehicle was titled in the name of the fire company.

Criteria: Act 118 at 35 Pa.C.S. § 7418(a) states:

The Office of Auditor General shall have the power and its duty shall be to audit the accounts and records of every volunteer firefighters' relief association receiving money under Chapter 7 of the Act of December 18, 1984 (P.L. 1005, No. 205), known as the Municipal Pension Plan Funding Standard and Recovery Act, as far as may be necessary to satisfy the Auditor General that the money received was or is being expended for no purpose other than that authorized by this subchapter. Copies of all audits shall be furnished to the Governor.

Prudent business practice dictates that the relief association should secure its proportional ownership interest in the jointly purchased vehicle by executing a formal written agreement that enumerates the relief association's proportional share of financing. Such agreement shall specify that the relief association shall receive its prorated share of the proceeds upon sale of the vehicle, in the event the vehicle is ever sold.

Cause: Relief association officials failed to adequately secure its proportional ownership interest in the jointly purchased vehicle.

Effect: The failure to adequately secure the proportional share of ownership interest in the jointly purchased vehicle places the relief association's ownership interest at greater risk.

Furthermore, the relief association's future state aid allocations may be withheld until the finding recommendation is complied with.

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Recommendation: We recommend that the relief association officials execute a formal written agreement with the fire company that enumerates the relief association's proportional ownership interest in the jointly purchased vehicle as well as stipulating that the proportionate sales proceeds shall revert to the relief association in the event the vehicle is ever sold. If such action is not taken, we recommend that the relief association be reimbursed \$79,602. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Due to the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the relief association.

Finding No. 3 – Inadequate Financial Record-Keeping System

Condition: The relief association's financial record-keeping system did not establish adequate accounting procedures to allow the membership to effectively monitor the relief association's financial operations and to provide effective control over cash receipts, disbursements, and assets. The following are the noted deficiencies:

- A journal was not maintained to record the receipts and disbursements of the relief association.
- Ledgers were inaccurate and did not break out expenditures.
- Documentation to support various expenditures was not available for examination at the time of the audit.
- Checks were written out of sequence and two checkbooks were utilized to write checks in the years 2013 and 2014.
- A debit card was utilized, however there was no formal written policy regarding use or internal controls in place.
- Debit card transactions were not recorded or documented.
- 2010 records were not maintained by the relief association.
- All bank statements for 2010 and bank statements for January through November 2014 were not maintained, requiring us to obtain them from the relief association's financial institution.
- An investment roster of certificates of deposits was not maintained.

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states:

A volunteer firefighters' relief association may be a body corporate, governed by a charter and bylaws or an unincorporated association of individuals governed by bylaws and a constitution. In either case, it must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

In addition, an adequate system of accounting and record-keeping is a prerequisite for sound administration of relief association assets.

Cause: Relief association officials indicated that they were unaware of their various record-keeping responsibilities.

Effect: The failure of relief association officials to maintain adequate records prohibits the membership from effectively monitoring the relief association's financial operations.

Recommendation: We recommend that the relief association officials establish and maintain a financial record-keeping system that allows the membership to effectively monitor the relief association's financial operations and provides effective control over cash receipts, disbursements, and assets. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification through our next audit.

Finding No. 4 – Failure To Deposit State Aid

Condition: The relief association did not deposit the 2014 state aid distributed by Lower Frankford Township, in the amount of \$2,732, into a relief association account. The foreign fire insurance tax allocation was distributed to the municipal treasurer on September 24, 2014, who forwarded this state aid to the volunteer firefighters' relief association on September 29, 2014, which is within 60 days of receipt, as required by Section 706 (b)(2) of the Act of December 18, 1984, (P.L. 1005, No. 205).

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

In addition, the volunteer firefighters' relief association did not deposit the 2011 state aid allocation it received from West Pennsboro Township, in the amount of \$25,000, until January 11, 2012.

Criteria: Section 706 (b)(2) of the Act of December 18, 1984, (P.L. 1005, No. 205), states:

The foreign fire insurance premium tax amount applicable to a municipality served solely by volunteer firefighters shall be paid to the municipality, which shall within 60 days of the date of the receipt of the moneys from the State Treasurer pay the amount received to the relief association fund of the fire department or departments, or fire company or companies, now existing or hereafter organized, inside or outside of the municipality, which is or are actively engaged in the service of the municipality and duly recognized by the governing body of the municipality.

Furthermore, prudent business practice dictates that, upon receipt of its state aid allocation, the relief association should ensure the funds are deposited in a timely manner.

Cause: Relief association officials failed to establish internal control procedures to ensure that all state aid received is deposited into a relief association account.

Effect: As a result of the state aid not being deposited, the relief association was unable to use the funds for general operating expenses or for investment purposes. In addition, the failure to deposit receipts in a timely manner can lead to a greater risk that funds could be lost or misappropriated.

Furthermore, the relief association's future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: We recommend that the relief association officials immediately locate and deposit the \$2,732 state aid allocation it received from Lower Frankford Township. In addition, relief association officials should establish accounting and internal control procedures to ensure that all state aid is received in a timely manner and deposited into a relief association account. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Due to the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the relief association.

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Failure To Maintain A Complete And Accurate Equipment Roster

Condition: The relief association failed to maintain a complete and accurate roster of equipment owned by the relief association. Although a listing of relief association owned equipment was provided during the current audit period, it was impossible to determine if all equipment purchased during the audit period in the amount of \$115,021 was recorded. In addition, the equipment roster did not contain the names of suppliers (vendors), dates of purchase, cost of equipment and serial numbers to accurately identify equipment owned by the relief association. Furthermore, there was no indication that a physical inventory of equipment was conducted on an annual basis to account for the equipment owned by the relief association.

Criteria: Prudent business practice dictates that the relief association should establish adequate internal control procedures to ensure the maintenance of a cumulative equipment roster of all items purchased by the relief association in order to provide an effective accounting control over the relief association's equipment. A cumulative equipment roster of all relief association equipment should include all of the following:

- Types of equipment purchased
- Dates of purchase
- Unit costs
- Names of suppliers
- Serial numbers, if applicable
- Current locations of items
- Final dispositions of sold or damaged equipment
- Evidence of the performance and results of an annual physical inventory

Cause: Relief association officials failed to establish adequate internal control procedures over equipment by requiring the maintenance of a cumulative equipment roster and the performance of an annual physical inventory of equipment.

Effect: The failure to properly record equipment purchases in a detailed equipment roster prevents officials from effectively monitoring the relief association's equipment purchases. In addition, the failure to maintain a detailed equipment roster and perform an annual physical inventory of equipment prevents adequate accountability for, and safeguarding of, relief association equipment.

Recommendation: We recommend that the relief association officials maintain a cumulative equipment roster of all equipment owned by the relief association. Furthermore, the relief association should ensure it performs an annual physical inventory of all operable equipment and that the completion of the inventory be sufficiently documented. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS
FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification through our next audit.

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Failure To Maintain Surety (Fidelity) Bond Coverage

Condition: The relief association failed to maintain Surety (Fidelity) bond coverage on its authorized disbursing officer, as required by Act 118. The relief association's Surety (Fidelity) bond coverage was cancelled on April 2, 2014. As of December 31, 2014 the relief association's cash assets totaled \$22,416.

Criteria: Act 118 at 35 Pa.C.S. § 7415(c)(4) states, in part, that:

. . . the disbursing officer, whether designated treasurer, comptroller, financial secretary or otherwise, shall be bonded by corporate surety for faithful performance of duty. The amount of the bond shall be at least as great as the maximum cash balance in current funds of the association at any time during the fiscal year, and the premium on the bond shall be a proper charge against the funds of the association.

Cause: Relief association officials indicated that they were unaware of the Act 118 provision requiring the maintenance of Surety (Fidelity) bond coverage on the relief association's authorized disbursing officer.

Effect: As a result of the authorized disbursing officer of the relief association not being bonded, the relief association's cash assets were not adequately safeguarded.

Recommendation: We recommend that the relief association officials obtain Surety (Fidelity) bond coverage on the relief association's authorized disbursing officer in an amount greater than the relief association's maximum cash balance, as required by Act 118. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification through our next audit.

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
POTENTIAL WITHHOLD OF STATE AID

Conditions such as those reported by Finding Nos. 1, 2 and 4 contained in this audit report may lead to a total withholding of state aid in the future unless those finding are corrected. However, such action will not be considered if sufficient documentation is provided within 60 days to verify compliance with this department's recommendations. Such documentation should be submitted by the volunteer firefighters' relief association to: Department of the Auditor General, Bureau of Fire Relief Audits, Room 327 Finance Building, Harrisburg, PA 17120.

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
 SUPPLEMENTARY FINANCIAL INFORMATION
 FOR THE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2014

Cash Balance:	\$	22,416
Fair Value of Investments Balance:	\$	77,176
Expenditures:		
Benefit Services:		
Insurance premiums	\$	<u>3,818</u>
Fire Services:		
Equipment purchased	\$	115,021
Equipment maintenance		6,629
Training expenses		3,400
Fire prevention materials		<u>444</u>
Total Fire Services	\$	<u><u>125,494</u></u>
Administrative Services:		
Other administrative expenses	\$	234
Bond Premiums		<u>1,789</u>
Total Administrative Services	\$	<u><u>2,023</u></u>
Other Expenditures:		
Miscellaneous	\$	767
Undocumented expenditures		<u>13,431</u>
Total Other Expenditures	\$	<u><u>14,198</u></u>

WEST PENNSBORO VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

West Pennsboro Volunteer Firefighters' Relief Association Governing Body:

Mr. Sam Weston	President
Mr. Dick Adler	Vice President
Mr. Steve Horn	Secretary
Mr. Donald Darhower	Treasurer

The following municipalities allocated foreign fire insurance tax monies to this relief association and received a copy of this report:

Ms. Karen Heishman Lower Frankford Township	Secretary
Ms. Brandi Lay Lower Mifflin Township	Secretary
Ms. Evelyn M. Swartz West Pennsboro Township	Secretary

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.