

COMPLIANCE AUDIT

Taylorstown Volunteer Fireman's Relief Association Washington County, Pennsylvania For the Period January 1, 2013 to December 31, 2014

October 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Glenn Huston, President
TAYLORSTOWN VOLUNTEER FIREFIGHTERS'
RELIEF ASSOCIATION
Washington County

We have conducted a compliance audit of the Taylorstown 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, 2013 to December 31, 2014.

The objectives of the audit were:

1. To determine if the volunteer firefighters' relief association took appropriate corrective action to address the findings contained in our prior audit report.
2. 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 objectives identified above.

Volunteer firefighters' relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Taylorstown 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 objectives. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we concluded that, for the period January 1, 2013 to December 31, 2014:

- The Taylorstown Volunteer Firefighters' Relief Association took appropriate corrective action to address three of the six findings contained in our prior audit report. However, the Taylorstown Volunteer Firefighters' Relief Association failed to take appropriate corrective action to address the three remaining findings contained in our prior audit report, as listed below and discussed in the Status of Prior Findings section of this report.
 - Because of the significance of the matters described in the findings below and discussed later in this report, the Taylorstown 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. Therefore, the Taylorstown Volunteer Firefighters' Relief Association may be subject to the potential withholding of its upcoming state aid distribution, as discussed in the Potential Withhold of State Aid section of this report.
- Finding No. 1 – Noncompliance With Prior Audit Recommendation- Undocumented Expenditures
- Finding No. 2 – Noncompliance With Prior Audit Recommendation- Unauthorized Expenditures
- Finding No. 3 – Noncompliance With Prior Audit Recommendation- Inadequate Signatory Authority For The Disbursement Of Funds
- The Taylorstown Volunteer Firefighters' Relief Association expended funds as presented in the Accompanying Expenditure Information and, as of December 31, 2014, had a cash balance of \$1,816 and no investments.

The contents of this report were discussed with the management of the Taylorstown Volunteer Firefighters' Relief Association and, where appropriate, their response has been included in the report.

Finally, this Department has been cooperating with the Pennsylvania State Police (PSP) during an ongoing investigation into alleged illegal activities. The results and findings of this audit report are being forwarded to the PSP for review and whatever further action it may deem appropriate and necessary.

July 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 Taylorstown Volunteer Fireman's Relief Association, herein referred to as the Taylorstown 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 Taylorstown Volunteer Firefighters' Relief Association was not allocated state aid from the any municipality during the audit period. The Taylorstown Volunteer Firefighters' Relief Association previously received state aid from Blaine Township and Buffalo Township, Washington County; however, the 2013 and 2014 state aid was not distributed to these municipalities as a result of deficiencies noted in the prior audit report and disclosed in Finding No. 1 and Finding No. 2 in this report.

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

Taylorstown Volunteer Fire Company

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The Taylorstown Volunteer Firefighters' Relief Association has complied with three of the six prior audit findings and recommendations, as follows:

- Inadequate Minutes Of Meetings

By maintaining detailed minutes of all relief association meetings held during the period.

- Failure To Maintain A Complete And Accurate Equipment Roster

By maintaining a cumulative inventory roster of all relief association owned equipment.

- Inappropriate Presigning Of Blank Checks

By prohibiting the presigning of blank checks.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The Taylorstown Volunteer Firefighters' Relief Association has not complied with three of the six prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Undocumented Expenditures

- Unauthorized Expenditures

- Inadequate Signatory Authority For The Disbursement Of Funds

We are concerned by the relief association's failure to correct those previously reported audit findings. The association management should strive to implement the recommendations and corrective actions noted in this audit report.

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures

Condition: As cited in our prior audit report, the relief association again was unable to provide adequate supporting documentation for the following expenditures made during the prior audit period:

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
10/14/08	1002	VFRA member	\$ 25
10/30/08	1006	Fire company	545
12/10/08	1005	Fire company	815
01/04/09	1028	Fire company	5,000
01/08/09	1030	Vendor	646
01/21/09	POS	Vendor	60
02/24/09	1031	Vendor	286
03/13/09	1012	Vendor	44
03/18/09	1013	Vendor	121
03/30/09	1014	Vendor	32
04/13/09	1015	Vendor	561
04/16/09	1044	Vendor	84
04/20/09	1016	Fire company	3,000
05/05/09	1018	Fire company	203
06/08/09	1019	Vendor	773
07/14/09	1020	Vendor	19
07/16/09	1023	Vendor	71
07/24/09	1021	Firemans' association	135
09/22/09	1024	Charity	4
09/29/09	1026	Insurance company	8,553
11/17/09	1025	Fire company	110
12/01/09	POS	Vendor	308
01/21/10	POS	Vendor	106
03/10/10	1041	Fire company	1,200
04/12/10	1045	Fire company	1,000
04/15/10	POS	Vendor	95
04/23/10	1048	Fire company	960
04/26/10	1046	Vendor	304
05/03/10	1062	Vendor	284
05/10/10	1047	Vendor	146

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Date	Check No.	Payee Description	Amount
06/15/10	1049	Vendor	\$ 88
07/30/10	1053	Vendor	65
08/02/10	1063	Vendor	375
08/09/10	1054	Vendor	125
08/28/10	1055	Cash	3,600
08/30/10	1067	Vendor	310
09/01/10	EFT	Vendor	1,801
10/12/10	POS	Vendor	21
10/26/10	POS	Vendor	94
11/12/10	POS	Vendor	12
11/15/10	1069	Vendor	406
11/26/10	POS	Vendor	12
12/09/10	1091	Insurance company	2,002
12/11/10	POS	Vendor	12
12/15/10	1060	Vendor	5
12/27/10	POS	Vendor	12
01/10/11	1094	Vendor	30
01/12/11	1095	Insurance company	2,001
06/01/11	1096	Fire company	1,800
07/09/11	1097	Firemans association	135
10/14/11	Debit memo	Fire company	1,693
11/04/11	Debit memo	Fire company	4,800
11/27/11	1100	Fire company	1,200
12/05/11	1070	Insurance company	1,984
12/11/11	1115	Fire company	2,500
12/13/11	1105	Fire company	2,500
01/20/12	1099	Vendor	161
02/06/12	1102	Fire academy	80
02/10/12	1121	VFRA member	405
02/15/12	1104	Fire company	1,800
03/14/12	1122	Fire company	2,944
03/05/12	1074	Fire company	1,800
03/12/12	Debit memo	Vendor	30
03/16/12	1073	Vendor	1,611
04/25/12	POS	Vendor	422
05/07/12	1077	Fire company	3,600

TAYLORSTOWN 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>
06/04/12	1079	Fire company	\$ 3,600
07/02/12	1080	Fire company	2,300
08/06/12	1082	Firemans' association	120
09/12/12	1084	Vendor	368
11/07/12	1088	Vendor	254
11/07/12	1089	Vendor	415
11/19/12	1108	Fire company	1,000
12/02/12	1109	Fire company	<u>\$ 1,800</u>
Total			<u>\$ 75,783</u>

In addition, the relief association was unable to provide adequate supporting documentation for the following expenditures made during the current audit period:

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
03/11/13	1090	Fire company	\$ 2,000
03/11/13	1110	Fire company	1,900
04/07/13	1116	Fire company	1,800
04/13/13	1117	Fire company	<u>\$ 97</u>
Total			<u>\$ 6,670</u>

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.

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Cause: While notified of this condition during our prior audit, relief association officials again neglected 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 again 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 \$82,453 for the undocumented expenditures. We also strongly 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.

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.

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Unauthorized Expenditures

Condition: As cited in our prior audit report, the relief association expended funds for the following items that are not authorized by Act 118:

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
03/02/10	1036	Fire company fundraising supplies	\$ 362
03/04/10	1039	Fire company fundraising supplies	122
03/05/10	1038	Fire company food service equipment	965
04/12/10	1043	Fire company vehicle repairs	270
09/08/10	1066	Dress uniforms	1,274
11/23/11	1107	Fire company building improvement	751
02/25/12	1103	Coal for fire company	290
03/26/12	1123	Fire company insurance	1,500
05/06/12	1078	Fire company vehicle repairs	293
09/06/12	1081	Fire company vehicle repairs	161
11/07/12	1087	Fire company vehicle repairs	\$ 173
Total			<u><u>\$ 6,161</u></u>

The relief association did not receive reimbursement for these expenditures as we recommended in our prior audit report.

Criteria: Act 118 at 35 Pa.C.S. § 7416(f)(1,2,8,11 and 12) states:

The funds of any volunteer firefighters' relief association may be spent:

- (1) To pay for such normal and reasonable running expenses as may be appropriate to the businesslike conduct of the affairs of the association, including legal fees, rental or purchase of offices, payment of reasonable compensation of employees and purchase of office equipment and supplies.

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

- (2) To purchase contracts of insurance which, at a minimum, shall afford financial assistance to active members of the fire service represented by the association against losses due to injury suffered in the fire service and may also provide, in the order named: (i) for payments to the surviving spouse or other dependents of a member in the event of member's death; (ii) for protection of active firefighters against disease; (iii) for replacement or purchase of prosthetic devices such as visual aids, hearing aids, dentures, braces, crutches and the like, where those devices have been lost or damaged while the owner was engaged in the fire service or where the need for those devices arose because of functional impairment attributable to participation in the fire service; (iv) for repair or replacement, if necessary, of articles of clothing or pocket pagers damaged or lost in the course of participation in the fire service; and (v) for disability incurred after service for a minimum of 20 years as a volunteer firefighter.

- (8) To contribute to or to purchase contracts of insurance which will contribute to the cost of rehabilitating and retraining volunteer firefighters who, by reason of their participation in the fire service, have suffered a major impairment of the ability to continue their vocation.

- (11) To purchase safeguards for preserving life, health and safety of volunteer firefighters to ensure their availability to participate in the volunteer fire service.

- (12) To secure insurance against the legal liability of volunteer firefighters for loss and expense from claims arising out of performance of official and authorized duties while going to, returning from or attending fires or performing their duties as special fire police.

Costs associated with expenditure of relief association funds for fire company fundraising, food service equipment, fire company vehicle repairs, dress uniforms, coal for the fire company, and fire company insurance do not qualify as authorized volunteer firefighters' relief association expenditures; consequently, these disbursements are not authorized under Act 118.

Cause: Even though notified of this condition during our prior audit, relief association officials failed to obtain reimbursement for the relief association for the unauthorized expenditures.

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Effect: As a result of these improper expenditures, relief association funds were not available for investment purposes, or to pay for expenditures authorized by Act 118. Furthermore, the relief association's future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: We again recommend that the relief association be reimbursed \$6,161 for the unauthorized expenditures and that relief association officials become familiar with Act 118 at 35 Pa.C.S. § 7416(f) to aid them in determining the propriety of 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.

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 – Noncompliance With Prior Audit Recommendation – Inadequate Signatory Authority For The Disbursement Of Funds

Condition: We identified 1 check out of 4 checks drawn on the relief association's checking account that only contained the signature of one officer, even though two signatures are required by Act 118 and the relief association bylaws. Issuing checks with the signature of only one officer negates the relief association's internal control over the disbursement process.

Criteria: Act 118 at 35 Pa.C.S. § 7415(c)(3) states, in part:

The bylaws shall require that the signatures of at least two officers, one of whom shall be the disbursing officer, shall be required to bind the association by formal contract or to issue a negotiable instrument.

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

In addition, Article VII, Section 1, of the relief association's bylaws states:

The signatures of at least two officers, one of whom shall be the Treasurer, shall be required for the issuance of relief association checks, withdrawal from the association savings account, the redemption of any relief association investment or on any other negotiable instrument issued by the association.

Furthermore, prudent business practice dictates that the relief association has sufficient internal control procedures in place to ensure the signatures of at least two relief association officials are included on all negotiable instruments. Adequate internal control procedures require that checks be signed only after the propriety of the expenditure has been determined and the payee, date, and amount to be paid has been confirmed. Additionally, responsible relief association officers should compare this information with supporting documentation, such as invoices, contracts, etc., prior to approving the checks.

Cause: Even though notified of this condition during our prior audit, relief association officials again neglected to establish adequate internal control procedures that require the signatures of at least two officers on all negotiable instruments.

Effect: As a result of the relief association officer issuing a check with only one signature, assets were placed at greater risk as expenditures were being made without a second relief association officer having the opportunity to verify the propriety of the expenditures. The application of the second signature, after evaluating the propriety of the expenditure, reduces the risk of misappropriation and the risk of errors occurring and going undetected. Furthermore, the relief association's future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: We again recommend that the relief association officials establish adequate internal control procedures to ensure that the signatures of at least two officers, one of whom shall be the treasurer, are included on all relief association negotiable instruments as defined 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: We are concerned by the relief association's failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
POTENTIAL WITHHOLD OF STATE AID

As a result of the severity of the repeat findings identified during this audit, the Department will withhold the 2015 and future state aid distributions until it deems that it is appropriate to release the funds. Conditions of repeat findings such as that reported by Finding Numbers 1 and 2 may lead to a total withholding of state aid in the future unless those findings 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.

As a result of the severity of the findings identified during this audit, and due to the ongoing investigation by the Delaware County District Attorney's Office for alleged illegal Fire Department and VFRA activities, the Department will withhold the 2015 and future state aid distributions until it deems that it is appropriate to release the funds.

TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
ACCOMPANYING EXPENDITURE INFORMATION
FOR THE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2014

Act 118 at 35 Pa.C.S. § 7412 states: a volunteer firefighters' relief association is an organization formed primarily for the purpose of affording financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service. The organization may contain within its membership the members of one or more fire companies and may serve secondary purposes, as set forth in this subchapter, but only if adequate provisions have been first made to serve the primary purpose.

Act 118 at 35 Pa.C.S. § 7416 authorizes the investment of relief association funds and outlines the types of benefits and services that can be provided with volunteer firefighters' relief association funds.

Furthermore, all expenditures must be properly authorized as prescribed in the volunteer firefighters' relief association bylaws and approved at an association meeting.

USES OF FUNDS:

Administrative Services:

Other administrative expenses	\$ <u>12</u>
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Other Expenditures:

Undocumented expenditures	\$ <u>6,670</u>
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TAYLORSTOWN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

Taylorstown Volunteer Firefighters' Relief Association Governing Body:

Mr. Glenn Huston	President
Mr. Robert Lawton	Vice President
Mr. Robert Strain	Secretary
Mr. Joshua McDonough	Treasurer

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

Ms. Lisa Stasiowski Blaine Township	Secretary
Ms. Andrea White Buffalo Township	Secretary

The report was also distributed to the following law enforcement official for review.

David A. Vanderaar Pennsylvania State Police	Trooper Troop B – Uniontown Station
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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.