

HEMPFIELD FIRE DEPARTMENT RELIEF ASSOCIATION

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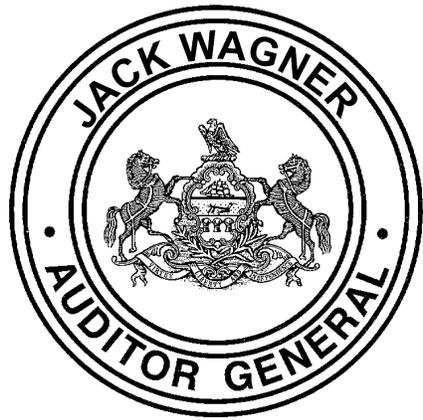
HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION

LANCASTER COUNTY

COMPLIANCE AUDIT REPORT

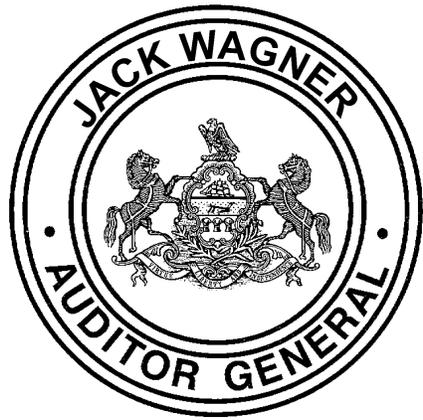
FOR THE PERIOD

JANUARY 1, 2005 TO DECEMBER 31, 2007



CONTENTS

Background.....	1
Letter From the Auditor General	3
Status of Prior Findings	5
Findings and Recommendations:	
Finding No. 1 – Noncompliance With Prior Audit Recommendation – Inadequate Internal Controls.....	7
Finding No. 2 – Noncompliance With Prior Audit Recommendation – Inadequate Minutes of Meetings.....	9
Finding No. 3 – Noncompliance With Prior Audit Recommendation – Failure to Maintain a Complete and Accurate Equipment Roster	10
Finding No. 4 – Noncompliance With Prior Audit Recommendation – Related Party Situation	12
Finding No. 5 – Inadequate Relief Association Bylaws.....	14
Finding No. 6 – Failure to Maintain a Complete and Accurate Membership Roster	16
Accompanying Expenditure Information	17
Report Distribution List	19



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, Act of June 11, 1968, (P.L. 149, No. 84), as amended, 53 P.S. § 8501 et seq. (commonly referred to as Act 84), 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 Hempfield 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 84 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 84 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 84, 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. The Hempfield Volunteer Firefighters' Relief Association was allocated state aid from the following municipality:

<u>Municipality</u>	<u>County</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
East Hempfield Township	Lancaster	\$81,007	\$81,727	\$85,961

BACKGROUND (Continued)

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

Hempfield Fire Department

Mr. Joseph Link, President
HEMPFIELD VOLUNTEER FIREFIGHTERS'
RELIEF ASSOCIATION
Lancaster County

We have conducted a compliance audit of the Hempfield 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, Act of June 11, 1968, (P.L. 149, No. 84), as amended, 53 P.S. § 8501 et seq. (commonly referred to as Act 84), for the period January 1, 2005 to December 31, 2007.

We conducted this compliance audit in accordance with *Government Auditing Standards* applicable to performance audits, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our audit results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our audit results and conclusions based on our audit objectives.

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; and
2. To determine if the volunteer firefighters' relief association received 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 Hempfield Volunteer Firefighters' Relief Association's administration of state aid and accumulated funds complies with applicable state laws, contracts, bylaws and administrative procedures including the safeguarding of assets. In conducting our audit, we obtained an understanding of the volunteer firefighters' relief association's internal controls as they relate to the association's compliance with applicable state laws, contracts, bylaws and administrative procedures significant within the context of the audit objectives. We also tested transactions, confirmed the Hempfield Volunteer Firefighters' Relief Association's investment balance and the cash balance as of December 31, 2007, with the custodians of the funds, and interviewed selected officials to the extent necessary to satisfy the audit objectives.

The results of our audit for the period January 1, 2005 to December 31, 2007, found, in all significant respects, the Hempfield Volunteer Firefighters' Relief Association received and expended funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except as noted in the following findings discussed later in this report. The results of our tests indicated the Hempfield Volunteer Firefighters' Relief Association expended funds as presented in the accompanying information and as of December 31, 2007, had a cash balance of \$214,723 and an investment balance with a fair value of \$97,733.

Finding No. 1 – Noncompliance With Prior Audit Recommendation –
Inadequate Internal Controls

Finding No. 2 – Noncompliance With Prior Audit Recommendation –
Inadequate Minutes of Meetings

Finding No. 3 – Noncompliance With Prior Audit Recommendation –
Failure to Maintain a Complete and Accurate Equipment Roster

Finding No. 4 – Noncompliance With Prior Audit Recommendation –
Related Party Situation

Finding No. 5 – Inadequate Relief Association Bylaws

Finding No. 6 – Failure to Maintain a Complete and Accurate Membership Roster

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

September 18, 2008

JACK WAGNER
Auditor General

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The Hempfield Volunteer Firefighters' Relief Association has complied with the following prior audit findings and recommendations:

- Inappropriate Ownership of Assets

By registering its cash and certificates of deposit accounts under the relief association's federal tax identification number

- Unauthorized Expenditures

By receiving reimbursement from Hempfield Fire Department on June 20, 2005, in the amount of \$2,502, for the unauthorized expenditures made in the prior audit period. In addition, the relief association did not make any unauthorized expenditures during the current audit period.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

- Undocumented Expenditures

The Hempfield Volunteer Firefighters' Relief Association did receive reimbursement from Hempfield Fire Department on June 20, 2005, in the amount of \$12,598, for the undocumented expenditures made in the prior audit period. However, even though the relief association was able to provide supporting documentation for all expenditures made during the current audit period, the documentation was not available for review at the time of the audit engagement. This issue is further discussed in the Inadequate Internal Controls finding on page 7 of this report.

The Hempfield Volunteer Firefighters' Relief Association has not complied with several other prior audit findings. These issues are further discussed in the following findings noted in the Findings and Recommendations section of this report:

- Noncompliance With Prior Audit Recommendation – Inadequate Internal Controls
- Noncompliance With Prior Audit Recommendation – Inadequate Minutes of Meetings
- Noncompliance With Prior Audit Recommendation – Failure to Maintain a Complete and Accurate Equipment Roster

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
STATUS OF PRIOR FINDINGS

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS (Continued)

- Noncompliance With Prior Audit Recommendation –
Related Party Situation

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

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation –
Inadequate Internal Controls

Condition: As cited in the prior audit report, the relief association has failed to establish adequate internal controls. We again detected the existence of numerous internal control weaknesses during the audit period, as follows:

- Financial related activities were not presented, discussed, and approved at relief association meetings.
- Detailed minutes of meetings were not maintained (see Finding No. 2).
- While all expenditures made during the audit period were supported with adequate documentation, the documentation was not readily available at the time of the audit engagement.
- Checks outstanding for more than 60 days were not investigated.
- Annual physical inventories of equipment owned were not performed (see Finding No. 3).
- Disbursements were processed through an online bill payment system by one officer of the relief association without oversight by another officer.

Criteria: Act 84 at 53 P.S. § 8505(a) states, in part, that the relief association:

.... must provide for the taking and preserving of minutes of all meetings, and the maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its financial affairs.

In addition, Article V, Sections 3 and 4, of the relief association's bylaws states, in part:

- Secretary. The Secretary shall attend all meetings and shall record all votes and minutes of meetings. He shall preserve and maintain the security of all records and documents of the Corporation and answer all correspondence as directed by the President.
- Treasurer. The Treasurer shall keep a complete and accurate record of all receipts, disbursements and investments of the Corporation. The Treasurer shall keep a complete and accurate record of all financial transactions of the Corporation, receive all bills for payment and present at each regular meeting for approval. He shall submit a copy of his report at each regular meeting of the members.

Also, prudent business practice dictates that:

- Sufficient documentation must be maintained and available at the time of the audit to support all receipts and expenditures.
- All checks outstanding for more than 60 days should be investigated.

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

- Annual inventories of equipment owned should be performed.
- All purchases (including online bills) should be presented to the association membership for discussion and approval. Access to online bill payment, including passwords, should be limited to the disbursing officer and monthly bank reconciliations should be performed by someone other than the disbursing officer.

Cause: While notified of this condition in the prior audit report, the relief association neglected to establish adequate internal controls to ensure the propriety of expenditures and proper documentation of relief association transactions. The relief association officials were unaware of the relief association's ineffective internal control system.

Effect: The failure to establish adequate internal controls prevented the relief association from adequately safeguarding its assets and prevented the verification as to whether relief association business was presented before the membership for discussion and approval. Furthermore, the lack of effective internal controls places the relief association funds at greater risk for misappropriation of funds.

Recommendation: We again recommend the relief association officials adopt internal control procedures which will require the following:

- Presentation, discussion, and approval of financial activities at relief association meetings.
- Maintenance of detailed meeting minutes.
- Maintenance of sufficient documentation to support all receipts and expenditures.
- Investigation of all checks outstanding for more than 60 days.
- Annual inventories of equipment owned.
- Implementation of additional internal controls of the online bill payment system. Such internal controls should include the performance of monthly bank reconciliations performed by someone other than the disbursing officer.

For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTER'S RELIEF ASSOCIATION.

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.

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance With Prior Audit Recommendation –
Inadequate Minutes of Meetings

Condition: As cited in the prior audit report, the relief association failed to maintain detailed minutes of meetings as required by Act 84. Specifically, the meeting minutes provided for review at the time of the audit engagement did not document the authorization to expend funds.

Criteria: Act 84 at 53 P.S. § 8505(a) states, in part, that the relief association:

. . . must provide for the taking and preserving of minutes of all meetings, and the maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its financial affairs.

Cause: While notified of this condition in the prior audit report, relief association officials neglected to maintain detailed minutes of meetings as required by Act 84. The lack of detailed meeting minutes may have also been due to the relief association's bylaws not detailing the procedures for approval of expenditures (see Finding No. 5)

Effect: The failure to maintain detailed minutes of meetings prevented the verification as to whether all relief association business was presented before the membership for approval.

Recommendation: We again recommend the relief association maintain detailed minutes of meetings, including all financial-related business conducted by the relief association. 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.

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Noncompliance With Prior Audit Recommendation –
Failure to Maintain a Complete and Accurate Equipment Roster

Condition: As cited in the prior two audit reports, the relief association officials did not maintain a complete and accurate roster of equipment owned by the relief association. At the time of the audit engagement, the relief association did not provide an equipment roster. Subsequent to the audit exit conference, on October 8, 2008, the relief association provided a listing of equipment; however, this listing of equipment was incomplete because not all equipment purchased during the audit period was recorded. In addition, the listing did not include dates of purchases, names of suppliers, or the unit cost of the items to accurately identify equipment purchased. Furthermore, there was no indication that an annual inventory of the equipment was performed to account for the relief association's fixed assets.

Criteria: 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 fixed assets. A cumulative roster of all relief association equipment should include the following:

- Type of equipment purchased.
- Date of purchase.
- Unit cost.
- Name of supplier.
- Serial number, if applicable.
- Current location of item.
- Final disposition of sold or damaged equipment.
- Notation of the annual inventory.

Cause: While notified of this condition in the prior two audit reports, relief association officials neglected to establish adequate internal control procedures over fixed assets to include the maintenance of a cumulative equipment roster and the performance of an annual equipment inventory.

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 equipment inventory prevents adequate accountability and safeguarding of relief association assets.

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Recommendation: We again recommend the relief association officials maintain a cumulative roster of all relief association owned equipment. Furthermore, the relief association should ensure it performs an annual inventory of all operable equipment and that the inventory be sufficiently documented. 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.

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Noncompliance With Prior Audit Recommendation –
Related Party Situation

Condition: During the years 2006 and 2007, relief association officials failed to disclose the existence of a related party situation to the relief association membership. The related party situation occurred when the relief association did business with a vendor that employs a relief association director. The relief association failed to provide documentation that the related party situation/transactions were disclosed and approved by the relief association membership and that the relief association director abstained from voting upon matters associated with his employer. During the audit period, the relief association purchased \$45,488 of equipment and maintenance from this vendor.

A related party situation occurs when the relief association deals with a business that employs or is owned by a relief association officer or a member of an officer's immediate family. Such a situation may provide a financial benefit to the related party through a commission or a profit from a sale. This was also cited in the prior audit report.

Criteria: All related party situations should be disclosed to the membership and recorded in the minutes of relief association meetings. In addition, the individual involved in the related party situation should abstain from all votes concerning the purchase of goods or services from his employer.

Cause: Although notified of this condition in the prior audit report, relief association officials failed to establish internal control procedures to include disclosing the relief association director's abstention from votes concerning his employment.

Effect: Failure to properly disclose a related party situation may create a potential conflict of interest which could result in the appearance that the relief association officer involved in the related party situation may have exploited his capacity as an officer for his personal benefit. A conflict of interest can exist even if there are no improper acts as a result of it. The existence of an undisclosed related party situation creates an environment where the relief association membership may not be aware of the amounts, frequency, and purpose of the disbursements made to relief association officers.

Recommendation: We again recommend the relief association officials take the actions necessary to eliminate the appearance of a conflict of interest. Actions should include, but are not limited to, a written notification to the relief association membership of each related party situation/transaction, and the abstention of the relief association official from decisions and voting rights which involve his place of employment. These actions should be documented in the relief association's minutes. Furthermore, the relief association should closely review all related party transactions to ensure that the cost of the services rendered by the firm is competitive.

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

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.

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Inadequate Relief Association Bylaws

Condition: The existing bylaws of the Hempfield Volunteer Firefighters' Relief Association do not contain all of the provisions required by Act 84 at 53 P.S. § 8505(c). Specifically, the bylaws do not address:

- The requirement that the disbursing officer must be one of the two signatures required in order to bind the association by formal contact, or to issue any negotiable instrument.
- The establishment of procedures for the approval of expenditures, and for the investment of funds and the sale of investments. The bylaws, in their current form, state: "All expenditures in excess of \$_____ must be approved by the members. Expenditures below such level must be approved by the Board of Directors." As indicated, the bylaws do not specify the dollar amount of expenditures that must be approved by the relief association membership.

Criteria: Act 84 at 53 P.S. § 8505(c) states, in part, that the relief association's bylaws shall include the following provisions:

- Require the signatures of at least two officers, **one of which shall be the disbursing officer,** in order to bind the relief association by formal contract or to issue any negotiable instrument. (emphasis added)
- Establish procedures for the approval and payment of expenditures, and for the investment of funds and the sale of investments.

Cause: Relief association officials were aware of the mandatory bylaw provisions established by Act 84 but were not aware that their bylaws were not in compliance with Act 84.

Effect: As a result of the mandatory provisions not being included in the bylaws, the relief association may have conducted its affairs without proper authorization.

While the relief association appears to have obtained the required two signatures on all checks issued during the audit period, we believe the absence of these mandatory bylaw provisions negates the relief association's membership awareness of required and proper operating procedures. Because the procedures for approval of expenditures and investment of funds are not properly stated in the relief association's bylaws and due to minutes of meetings not being adequately maintained during the audit period, we were not able to determine if all expenditures made during the audit period were approved by the relief association membership. The lack of formal procedures detailing the approval of expenditures may have contributed to inadequate meeting minutes being maintained by the relief association (see Finding No. 2)

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Recommendation: We recommend that relief association officials review and update the bylaws governing their organization so that the bylaws meet the requirements set forth in Act 84 and properly authorize the operating procedures of the relief association. 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.

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Failure to Maintain a Complete and Accurate Membership Roster

Condition: The relief association officials did not maintain a complete and accurate roster of relief association members. While a listing of names was maintained by the relief association and provided at the time of the audit engagement, the listing did not contain members' addresses, dates of birth, or dates of membership.

Criteria: Relief association officials should maintain a complete and accurate roster of the relief association's membership, as identified by criteria set forth in the relief association's bylaws. A comprehensive roster of all relief association members should include the following:

- Name of each member.
- Member's mailing address.
- Date of birth.
- Date of membership.
- Membership classification.

In addition, a notation should be made on the roster identifying the date of a member's resignation or death.

Cause: Relief association officials were informed during the prior audit of the necessity to maintain a comprehensive roster of relief association members but did not include members' addresses, dates of birth, or dates of membership on the listing being maintained.

Effect: The failure to maintain a comprehensive membership roster could result in the payment of benefits to nonmembers, or deprive eligible relief association members from receiving authorized benefit payments.

Recommendation: We recommend the relief association officials compile and maintain a complete and accurate roster of the relief association's membership. For additional 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.

HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
 ACCOMPANYING EXPENDITURE INFORMATION
 FOR THE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2007

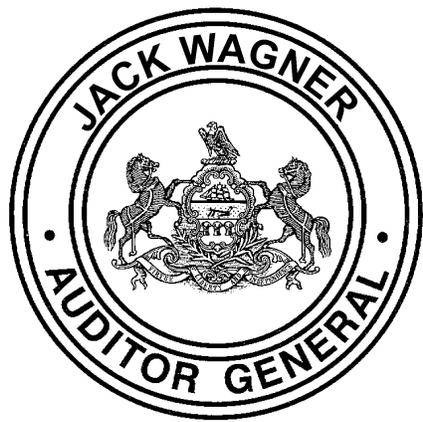
Act 84 at 53 P.S. § 8502(1) states, in part, that:

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. Such an association may also serve other purposes, . . . provided only that adequate provisions be first made to serve its primary purpose. . . .

Act 84 at 53 P.S. § 8506, 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. All expenditures must be properly authorized as prescribed in the volunteer firefighters' relief association bylaws and approved at an association meeting.

USES OF FUNDS:

Benefit Services:	
Insurance premiums	\$ 25,820
Relief benefits	7,722
Total Benefit Services	\$ 33,542
Fire Services:	
Equipment purchased	\$ 83,905
Equipment maintenance	46,158
Training expenses	7,731
Fire prevention materials	6,474
Total Fire Services	\$ 144,268
Administrative Services:	
Miscellaneous administrative expenses	\$ 3,796
Total Administrative Services	\$ 3,796
Total Investments Purchased	\$ 40,864



HEMPFIELD VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania

Hempfield Volunteer Firefighters' Relief Association Officers:

Mr. Joseph Link, President

Mr. William Barry, Secretary

Mr. Robert T. Leabhart, Treasurer

Reports were also distributed to each municipality, which allocated foreign fire insurance tax monies to this relief association.

Mr. Robert S. Krimmel, Secretary
East Hempfield Township

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.