



Pennsylvania Department of the

AUDITOR GENERAL

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News for Immediate Release

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Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 26 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Berks, Bradford, Bucks, Butler, Cambria, Carbon, Centre, Chester, Crawford, Cumberland, Dauphin, Delaware, Forest, Jefferson, Lancaster, Luzerne, Mercer, Monroe, Montgomery, Northumberland, Potter, Schuylkill, Venango, Washington and Westmoreland counties.

The Department of the Auditor General examines volunteer firefighters' relief associations, which receive state aid from a 2 percent state tax on fire insurance premiums purchased by Pennsylvania residents from out-of-state casualty insurance companies.

In 2017, \$60.6 million in state funds was required to be distributed through funding municipalities to 2,521 VFRA's to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

The full audit reports for VFRA's with findings are available online using the links provided below, others are available online at: www.PaAuditor.gov/audit-reports.

Allegheny County

[Fawn Township VFRA Fire Co. No. 2](#) – No findings

[Liberty VFRA](#) – No findings

[Renton VFRA](#) – No findings

Berks County

[Boyertown VFRA](#) – No findings

Bradford County

[Franklin Township VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for six findings: inappropriate ownership of rescue vehicle, inadequate financial record-keeping system and noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster, failure to maintain minutes of meetings, failure to disclose related party transactions, and undocumented expenditures.

Bucks County

[Tullytown VFRA](#) – No findings

Butler County

[West Sunbury VFRA](#) – No findings

Cambria County

[Franklin Borough VFRA](#) – No findings

Carbon County

[Penn Forest Township Fire Co. No. 2 VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: inappropriate ownership of rescue trailer.

Centre County

[Pleasant Gap VFRA](#) – No findings

Chester County

[Wagontown VFRA](#) – No findings

Crawford County

[Greenwood VFRA](#) – No findings

[Randolph Township VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: relief association accounts inappropriately registered under another entity's federal tax identification number.

Cumberland County

[Camp Hill Fire Co. No. 1 VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: failure to maintain a complete and accurate equipment roster.

[Mechanicsburg VFRA](#) – No findings

Dauphin County

[Millersburg Fire Co. No. 1 VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for two findings: failure to maintain a complete and accurate equipment roster and noncompliance with prior audit recommendation for insufficient bond coverage.

[Penbrook VFRA](#) – No findings

Delaware County

[Prospect Park VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: failure to conduct annual physical equipment inventories.

Forest County

[West Hickory VFRA](#) – No findings

Jefferson County

[Sigel VFRA](#) – No findings

Lancaster County

[Ronks VFRA](#) – No findings

[Weaverland Valley VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for four findings: failure to secure ownership interest in jointly purchased vehicle, untimely deposit of state aid, failure to maintain a complete and accurate equipment roster, and relief association checking account inappropriately registered under affiliated fire service organization's federal tax identification number.

Luzerne County

[Exeter Borough VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for two findings: noncompliance with prior audit recommendations for inadequate minutes of meetings and undocumented expenditure.

[Shavertown VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

Mercer County

[East End VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: noncompliance with prior audit recommendation for undocumented expenditures.

Monroe County

[Coolbaugh Township VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for two findings: noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster and failure to maintain minutes of meetings.

Montgomery County

[Ringing Hill VFRA](#) – No findings

[Upper Frederick VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: relief association certificate of deposit inappropriately registered under the affiliated fire service organization's federal tax identification number.

Northumberland County

[Sunbury VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: failure to maintain a complete and accurate equipment roster.

Potter County

[Austin VFRA](#) – No findings

Schuylkill County

[Gordon VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for two findings: insufficient bond coverage and failure to maintain a complete and accurate membership roster.

Venango County

[Oakland Township VFRA](#) – No findings

Washington County

[Avella VFRA](#) – No findings

Westmoreland County

[High Park VFRA](#) – No findings

[Madison VFRA](#) – No findings

[Salem Township Fire Co. No. 2](#) – No findings

[Youngstown VFRA](#) – No findings

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