



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 17 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Bucks, Cambria, Carbon, Cumberland, Dauphin, Delaware, Lackawanna, Lancaster, Lebanon, Mifflin, Montgomery, Northampton, Northumberland, Potter, Schuylkill and York 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, 2,521 municipalities received \$60.6 million in fire relief association funding for distribution to local volunteer firefighters' relief associations 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

[Rankin VFRA](#) – No findings

Bucks County

[Haycock 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 relief association investment account inappropriately registered under another entity's federal tax identification number.

[Penndel Fire Co. No. 1 VFRA](#) – No findings

Cambria County

[Hope VFRA](#) – No findings

Carbon County

[Kidder Township VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for three findings: noncompliance with prior audit recommendations for failure to maintain bond coverage, failure to maintain minutes of meetings, and failure to secure ownership interests in jointly purchased vehicle.

Cumberland County

[Penn 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: inappropriate pre-signing of blank checks.

Dauphin County

[Dauphin-Middle Paxton VFRA](#) – No findings

Delaware County

[Darby Township 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: unauthorized expenditure, failure to adhere to relief association bylaws, failure to maintain minutes of meetings, and failure to maintain a complete and accurate equipment roster.

[Green Ridge 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: improper merger.

Lackawanna County

[Meredith Hose Co. No. 1 VFRA](#) – No findings

Lancaster County

[Wakefield ARA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for four findings: association may not comply with the requirements of Act 118, and noncompliance with prior audit recommendations for unauthorized expenditures, failure to maintain a complete and accurate equipment roster and failure to maintain minutes of meetings.

Lebanon County

[West Cornwall 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: failure to maintain a complete and accurate equipment roster and failure to maintain a Pennsylvania sales tax exemption number.

Mifflin County

[Burnham 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 pre-signing of blank checks.

Montgomery County

[Sanatoga 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: undocumented expenditures.

[Upper Pottsgrove Township VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for three findings: undocumented

expenditure, failure to maintain a complete and accurate equipment roster, and noncompliance with prior audit recommendation for unauthorized expenditure.

Northampton County

[North Bangor 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: unauthorized expenditures, inappropriate ownership of rescue vehicle, failure to maintain a complete and accurate membership roster, and noncompliance with prior audit recommendations for undocumented expenditures, failure to maintain a complete and accurate equipment roster, and failure to define discretionary benefits.

Northumberland County

[Lower Augusta Township VFRA](#) – No findings

[Ralpho Fire Co. No. 1 VFRA](#) – No findings

Potter County

[Galeton 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: unauthorized expenditures and inadequate relief association bylaws.

Schuylkill County

[Clover 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: undocumented expenditure and noncompliance with prior audit recommendation for insufficient bond coverage.

[New Ringgold VFRA](#) – No findings

York County

[Goldsboro VFRA](#) – No findings

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