



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

April 19, 2018

### Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 18 Counties

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Armstrong, Blair, Bucks, Butler, Cambria, Carbon, Centre, Clearfield, Delaware, Erie, Lycoming, McKean, Northumberland, Schuylkill, Snyder, Westmoreland 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 with findings are available online using the links provided below, others are available online at: [www.PaAuditor.gov/audit-reports](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Broughton VFRA](#) – No findings

#### **Armstrong County**

##### [Elderton District 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: untimely receipt and deposit of state aid.

#### **Blair County**

##### [Allegheny Township Canan Station 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 vehicle.

#### **Bucks County**

##### [Penndel-Middletown Emergency Squad Relief Association](#)

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 may not comply with requirements of Act 118.

#### **Butler County**

[Portersville-Muddy Creek VFRA](#) – No findings

#### **Cambria County**

[Summerhill Township VFRA](#) – No findings

**Carbon County**

[Albrightsville 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 insufficient bond coverage.

**Centre County**

[Millheim 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.

**Clearfield County**

[Glen Hope 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.

**Delaware County**

[Parkside VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for five findings: failure to maintain a complete and accurate equipment roster, inadequate minutes of meetings, inadequate financial record-keeping system, failure to maintain bond coverage, and failure to deposit state aid.

[Upper Providence Township VFRA](#) – No findings

**Erie County**

[Fairview Borough and Township VFRA](#) – No findings

[West Lake VFRA](#) – No findings

**Lycoming County**

[Washington 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: inadequate signatory for the disbursement of funds and noncompliance with prior audit recommendation for inadequate relief association bylaws.

**McKean County**

[Kane VFRA](#) – No findings

**Northumberland County**

[Elysburg 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: inappropriate pre-signing of blank checks and failure to maintain a complete and accurate equipment roster.

**Schuylkill County**

[Quakake 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 bond coverage and inadequate relief association bylaws and inadequate signatory authority for the disbursement of funds.

**Snyder County**

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

**Westmoreland County**

[Lowber Fire Company of Sewickley 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 expenditures, inadequate financial record-keeping system, and noncompliance with prior audit recommendation for failure to maintain a complete and accurate roster.

**York County**

[York 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 provide ownership of aerial vehicle and failure to maintain a complete and accurate equipment roster.

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