



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

April 20, 2017

### **Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 10 Counties**

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Delaware, Erie, Lackawanna, Lancaster, Mifflin, Montgomery, Perry, Tioga 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 2016, \$65.5 million in state funds was required to be distributed through funding municipalities to 1,915 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](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[West Mifflin VFRA](#) – No findings

#### **Delaware County**

##### [East Lansdowne 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: failure to secure ownership interest in jointly purchased equipment, inadequate financial record keeping system, and non-compliance with prior audit recommendation for failure to maintain bond coverage.

##### [Ogden 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: inadequate minutes of meetings and non-compliance with prior audit recommendations for: unauthorized expenditures, duplicate payment, inadequate relief association bylaws, inadequate internal controls, and failure to maintain a complete and accurate equipment roster.

##### [Swarthmore 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.

#### **Erie County**

[North East 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: unauthorized expenditures.

**Lackawanna County**

[Dickson City VFRA](#) – No findings

**Lancaster County**

[Garden Spot Fire Rescue VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for seven findings: insufficient bond coverage, inadequate relief association bylaws, inadequate minutes of meetings, failure to secure ownership interest in jointly purchased equipment, and non-compliance with prior audit recommendations for undocumented expenditures, unauthorized expenditures and improper merger.

**Mifflin County**

[Armagh 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 relief association bylaws and failure to conduct annual physical equipment inventories.

**Montgomery County**

[Colmar 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 membership roster.

**Perry County**

[Shermans Dale 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: inadequate relief association bylaws.

**Tioga County**

[Clymer Township VFRA](#) – No findings

**Westmoreland County**

[Derry Township VFRA](#) – No findings

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