



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 18 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Armstrong, Beaver, Berks, Bucks, Cumberland, Delaware, Lancaster, Lehigh, Luzerne, Lycoming, Montgomery, Northampton, Schuylkill, Washington, Westmoreland, Wyoming 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 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.

Allegheny County

[Forest Grove VFRA](#) – No findings

[Montour Valley VFRA](#) – No findings

[North Fayette Township VFRA](#) – No findings

Armstrong County

[Apollo Hose Co. No. 2 VFRA](#) – No findings

[North Apollo VFRA](#) – No findings

Beaver County

[Fallston VFRA](#) – No findings

[Shippingport VFRA](#) – No findings

Berks County

[Frystown VFRA](#) – No findings

[Kempton Fire Company of Albany Township VFRA](#) – No findings

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

Bucks County

[Ivylnd 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: non-compliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

[Shelly 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.

Cumberland County

[Union Rural 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 affiliated fire service organization's federal tax identification number.

Delaware County

[Millbourne VFRA](#) – No findings

Lancaster County

[Denver 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: unauthorized expenditures.

[Hempfield 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: undocumented expenditures, unauthorized expenditure, and failure to secure ownership interest in jointly purchased equipment. Also, non-compliance with prior audit recommendations for inadequate internal controls, inadequate minutes of meetings, and failure to maintain a complete and accurate equipment roster.

Lehigh 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 one finding: failure to conduct annual physical equipment inventories.

Luzerne County

[Pittston Township VFRA](#) – No findings

Lycoming County

[Citizens Hose Company of Jersey Shore VFRA](#) – No findings

Montgomery County

[Harleysville 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 expenditures and failure to maintain a complete and accurate equipment roster.

Northampton County

[Upper Nazareth 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 failure to maintain minutes of meetings.

Schuylkill County

[Washington VFRA](#) – No findings

Washington County

[Ellsworth VFRA](#) – No findings

Westmoreland County

[Collinsburg VFRA](#) – No findings

[North Hempfield VFRA](#) – No findings

Wyoming County

[Lake Winola VFRA](#) – No findings

York County

[Franklintown 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: relief association accounts improperly registered under affiliated fire service organization's federal tax identification number and non-compliance with prior audit recommendation for inadequate minutes of meetings.

[Liberty 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 monitor investment activity, and non-compliance with prior audit recommendations for undocumented expenditure and failure to maintain a complete and accurate equipment roster.

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