



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 20 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Bedford, Berks, Bradford, Bucks, Butler, Cambria, Chester, Dauphin, Indiana, Lebanon, Luzerne, Mercer, Monroe, Northampton, Pike, Schuylkill, Somerset, Tioga, 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.

Bedford County

[Southern Cove VFRA](#) – No findings

Berks County

[Central Berks 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 five findings: failure to provide documentation evidencing propriety of death benefits paid, inadequate record-keeping system and noncompliance with prior audit recommendations for inadequate relief association bylaws, failure to maintain complete and accurate membership equipment rosters.

Bradford County

[Smithfield 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: insufficient bond coverage.

Bucks County

[Feasterville 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: noncompliance for prior audit recommendations for undocumented expenditure, failure to maintain a complete and accurate equipment roster, inadequate minutes of meetings, and inadequate internal controls.

[Hartsville 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: inadequate minutes of meetings.

[Quakertown VFRA](#) – No findings

[Union 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: inadequate minutes of meetings, insufficient bond coverage, failure to secure ownership interest in jointly purchased equipment, failure to maintain a complete and accurate equipment roster, and noncompliance with prior audit recommendation for undocumented expenditures.

Butler County

[Winfield 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: failure to maintain a complete and accurate membership roster, partial noncompliance with prior audit recommendation for undocumented expenditures, and noncompliance with prior audit recommendations for failure to maintain minutes of meetings and a complete and accurate equipment roster.

Cambria County

[Southmont VFRA](#) – No findings

Chester County

[Lionville 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: untimely receipt and deposit of state aid and insufficient bond coverage.

Dauphin County

[Berrysburg and Community 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: inappropriate pre-signing of checks, inadequate relief association bylaws and inadequate minutes of meetings.

[Lower Paxton 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 conduct annual physical equipment inventories, and noncompliance with audit recommendation for failure to maintain a complete and accurate equipment roster.

Indiana County

[Pine Township VFRA](#) – No findings

Lebanon County

[Camp Strause 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: failure to monitor investment activity, unauthorized expenditures, undocumented expenditures, overpayment of equipment-related fuel purchase, inadequate signatory authority for the disbursement of funds, and

noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster and to maintain a Pennsylvania sales tax exemption number.

[Schaefferstown 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: insufficient bond coverage.

Luzerne County

[Wright Township VFRA](#) – No findings

[Yatesville VFRA](#) – No findings

Mercer County

[West Salem VFRA](#) – No findings

Monroe County

[Tunkhannock Township VFRA](#) – No findings

[West End VFRA](#) – No findings

Northampton County

[Hanover 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: insufficient officer's bond coverage.

[Plainfield 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, inappropriate registration and insurance of a rescue vehicle, and failure to maintain a complete and accurate equipment roster.

Pike County

[Tafton VFRA](#) – No findings

Schuylkill County

[Schuylkill Township VFRA](#) – No findings

Somerset County

[Shanksville VFRA](#) – No findings

Tioga County

[Liberty 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 expenditure.

Washington County

[Mt. Pleasant Township VFRA](#) – No findings

Westmoreland County

[West Point VFRA](#) – No findings

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