



Pennsylvania Department of the

AUDITOR GENERAL

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News for Immediate Release

Dec. 1, 2017

Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 13 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Adams, Allegheny, Beaver, Bucks, Franklin, Lancaster, Lawrence, Lebanon, Lehigh, Luzerne, Northampton, Pike 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.

Adams County

[Biglerville Hose and Truck 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: failure to maintain a complete and accurate equipment roster.

Allegheny County

[Braddock Fire Department No. 2 VFRA](#) – No findings

[Bunola 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 authority for disbursement of funds and noncompliance with prior audit recommendation for unauthorized expenditure.

Beaver County

[Patterson Heights VFRA](#) – No finding

Bucks County

[Bristol Township 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 two findings: unauthorized expenditure and noncompliance with prior audit recommendation for insufficient bond coverage.

[Good Will Hose Co. No. 3 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 define discretionary benefits.

Franklin County

[St. Thomas Township VFRA](#) – No findings

Lancaster County

[Rohrerstown 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: failure to secure ownership interest in jointly purchased equipment, undocumented expenditures, inadequate internal controls, inadequate relief association bylaws, failure to maintain a complete and accurate equipment roster, and noncompliance with prior audit recommendation for failure to maintain minutes of meetings.

Lawrence County

[Union Township VFRA](#) – No findings

Lebanon County

[Annville Area 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 disclose related party transactions.

[Mount Zion VFRA](#) – No findings

[Neptune 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 membership roster.

Lehigh County

[South Whitehall Township VFRA](#) – No findings

Luzerne County

[Dennison 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.

Northampton County

[Wilson Borough 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 signatory authority for disbursement of funds.

Pike County

[Delaware Township VFRA](#) – No findings

Westmoreland County

[Derry VFRA](#) – No findings

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