
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

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Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 26 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 37 volunteer firefighters' relief associations (VFRAs) in Bucks, Butler, Cambria, Chester, Clarion, Dauphin, Delaware, Fayette, Greene, Indiana, Lackawanna, Lebanon, Luzerne, Monroe, Montgomery, Northampton, Northumberland, Potter, Schuylkill, Somerset, Susquehanna, Tioga, Warren, Washington, Westmoreland and York counties.

“Relief associations provide vital support to Pennsylvania’s dedicated first responders,” DeFoor said. “Our audits make sure state aid is used to equip and protect volunteer firefighters and the communities they serve.”

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2023, \$67.44 million went to 2,519 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Review the latest audit report for the listed VFRAs and learn more about the Department of the Auditor General online at www.PaAuditor.gov. Our updated VFRA guidelines are posted on our website at the [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Bucks County

[Croydon Volunteer Fire Company Relief Association of Croydon](#) – 1 finding: Failure to secure ownership interest in jointly purchased equipment;

[Levittown Fire Company No. 2 Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation – inadequate signatory authority for the disbursement of funds;

[Volunteer Firemen's Relief Association of the Milford Township Volunteer Fire Co. No. 1 of Milford Square](#) – 2 findings: Failure to deposit proceeds from equipment sold and unauthorized expenditure.

Butler County

[Penn Township Volunteer Firefighters' Relief Association](#) – 2 findings: Erroneous transfer of funds and failure to maintain a Pennsylvania sales tax exemption number.

Cambria County

[Stonycreek Township, Oakland Volunteer Fireman's Relief Association](#) – No findings.

Chester County

[Good Fellowship Association, Inc.](#) – 1 finding: Failure to maintain a complete and accurate membership roster.

Clarion County

[Callensburg-Licking Township Volunteer Fireman's Relief Association](#) – 3 finding: Noncompliance with prior audit recommendation – insufficient surety (fidelity) bond coverage; inadequate minutes of meetings and relief association bylaws; and failure to maintain a complete and accurate equipment roster.

Dauphin County

[Lower Swatara Township Volunteer Firemen's Relief Association](#) – 2 findings: Improper equipment donation transactions and undocumented expenditures.

Delaware County

[Boothwyn Fire Company No. 1 Relief Association](#) – No findings.

Fayette County

[Hopwood Volunteer Firemen's Relief Association of Hopwood, Pennsylvania](#) – 2 findings: Insufficient surety (fidelity) bond coverage and failure to maintain a complete and accurate equipment roster.

Greene County

[Mount Morris Community Volunteer Firemen's Relief Association](#) – 3 findings: Failure to monitor investment activity; inadequate minutes of meetings and relief association bylaws; and failure to obtain a Pennsylvania sales tax exemption number.

Indiana County

[Creekside Volunteer Firemen's Relief Association](#) – 3 findings: Failure to maintain surety (fidelity) bond coverage; erroneous deposit of funds; and inadequate investment records.

Lackawanna County

[Fleetville Volunteer Firefighter's Relief Association](#) – No findings.

Lebanon County

[Bunker Hill Fireman's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation – inadequate minutes of meetings and relief association bylaws.

Luzerne County

[Dorranceton Firemen's Relief Association of Kingston](#) – 1 finding: Noncompliance with prior audit recommendation – unauthorized expenditure.

[Forty Fort Firemen's Relief Association of Forty Fort, Pennsylvania](#) – 1 finding: Failure to segregate association officers' duties.

[Harveys Lake Volunteer Firemen's Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid.

[Lake Silkworth Volunteer Firemen's Relief Association](#) – 3 findings: Untimely deposit of state aid; failure to deposit proceeds from the sale of a jointly purchased vehicle; and undocumented expenditure, insufficient surety (fidelity) bond coverage.

Monroe County

[Coolbaugh Township Firemen's Relief Association](#) – 9 findings:

- Noncompliance with prior audit recommendation – undocumented expenditures;
- Noncompliance with prior audit recommendation – failure to maintain a complete and accurate equipment roster;
- Unauthorized expenditures;
- Duplicate payment;
- Failure to monitor investment activity;
- Inadequate investment record;
- Failure to maintain surety (fidelity) bond coverage;
- Failure to maintain a debit card policy; and
- Inadequate internal controls.

[Marshalls Creek Firemen's Relief Association of Marshalls Creek, PA](#) – 3 findings: Unauthorized expenditure; untimely receipt and deposit of state aid; and failure to maintain a complete and accurate membership roster

[Mount Pocono Volunteer Fireman's Relief Association of Mount Pocono, Pennsylvania](#) – 3 findings: Inadequate signatory authority for the disbursement of funds; payment of Pennsylvania sales tax; and failure to maintain a complete and accurate equipment roster. Observation: FDIC coverage limits exceeded.

Montgomery County

[Weldon Fire Company Relief Association](#) – 1 finding: Failure to deposit proceed from the sale of a jointly purchased vehicle.

Northampton County

[The Firemen's Relief Association of the Dewey Fire Company, No. 1 of Hellertown, PA](#) – 3 findings: Noncompliance with prior audit recommendation – inadequate minutes of meetings and relief association bylaws; noncompliance with prior audit recommendation – failure to conduct annual physical equipment inventories; and inadequate signatory authority for the disbursement of funds.

[Wind Gap Volunteer Fireman's Relief Association](#) – 6 findings:

- Noncompliance with prior audit recommendation – undocumented expenditures;
- Noncompliance with prior audit recommendation – inadequate financial record-keeping system;
- Noncompliance with prior audit recommendation – failure to maintain a complete and accurate equipment roster;

- Failure to secure ownership interest in jointly purchased vehicle;
- Unauthorized expenditures; and
- Inadequate minutes of meetings and relief association bylaws.

Northumberland County

[The Potts Grove Firemen's Relief Association of Pennsylvania](#) – No findings.

[The Shamokin Volunteer Firemen's Relief Association](#) – 2 findings: Payment of IRS penalty; and failure to maintain a complete and accurate membership roster.

Potter County

[Kettle Creek Hose Company #1 Volunteer Firemen's Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation – relief association checking and money market accounts inappropriately registered under affiliated fire service organization's federal tax identification number; and untimely deposit of state aid.

Schuylkill County

[Palo Alto Fireman's Relief Association](#) – 2 findings: Inadequate minutes of meetings; and failure to maintain a complete and accurate equipment roster.

[Volunteer Firemen's Relief Association of Porter Township](#) – 7 findings:

- Noncompliance with prior audit recommendation – failure to maintain a Pennsylvania sales tax exemption number;
- Noncompliance with prior audit recommendation – failure to maintain a complete and accurate membership roster;
- Undocumented expenditures;
- Untimely receipt and deposit of state aid;
- Inadequate minutes of meetings and relief association bylaws;
- Failure to maintain a complete and accurate equipment roster; and
- Inadequate surety (fidelity) bond coverage.

Somerset County

[Garrett Volunteer Firemen's Relief Association](#) – 1 finding: Failure to maintain Pennsylvania sales tax exemption number.

[Listie Volunteer Fire Company Relief Association](#) – 1 finding: Failure to maintain a Pennsylvania sales tax exemption number.

Susquehanna County

[Silver Lake Volunteer Firefighter's Relief Association](#) – No findings.

Tioga County

[Morris Township Fire Co. Incorporated/Morris Firemen's Ambulance Association Incorporated Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation – failure to maintain a complete and accurate equipment roster.

Warren County

[Volunteer Fireman's Relief Association of Bear Lake Fire Department](#) – 2 findings: Inadequate signatory authority for the disbursement of funds; and relief association checking account inappropriately registered under affiliated fire service organization's federal tax identification number.

Washington County

[Cokeburg Volunteer Firefighters' Relief Association](#) – 1 finding: Inadequate minutes of meetings and relief association bylaws.

Westmoreland County

[Firemen's Relief Association of Scottsdale, Pennsylvania](#) – No findings.

York County

[SAFER Firefighters' Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation – inadequate minutes of meetings.

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