
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 21 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 29 volunteer firefighters' relief associations (VFRAs) in Adams, Allegheny, Cambria, Centre, Crawford, Cumberland, Dauphin, Delaware, Forest, Huntingdon, Lackawanna, Lawrence, Mercer, Montgomery, Northampton, Northumberland, Perry, Schuylkill, Washington, Wayne and Westmoreland 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.”

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 2022, \$66.7 million went to 2,514 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.

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

Adams County

[Gettysburg Fire Department Firemen’s Relief Association](#) – 3 findings: Noncompliance with prior audit recommendations: Inadequate investment records, unauthorized expenditures, failure to conduct annual physical equipment inventories

Allegheny County

[Churchill Volunteer Firefighters’ Relief Association](#) – No findings.

[McKees Rock Independent Volunteer Fire Department Relief Association, Incorporated of McKees Rock](#)

– No findings.

Cambria County

[Lilly Community Fire Company No. 1, Relief Association of Lilly, PA](#) – 2 findings: Failure to adhere to relief association bylaws, inadequate signatory authority for the disbursement of funds

Centre County

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

[Pine Glen Volunteer Firemen's Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

Crawford County

[Summit Township Volunteer Fire Department Relief Association Incorporated](#) – 1 finding: Improper equipment donation transaction

Cumberland County

[Mechanicsburg Firefighters Relief Association of the State of Pennsylvania](#) – 1 finding: Inadequate minutes of meetings

Dauphin County

[River Rescue and Emergency Services Volunteer Relief Association, Inc.](#) – 3 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, untimely deposit of state aid, inappropriate ownership of boat trailer

Delaware County

[Edgmont Township Volunteer Firefighter's Relief Association](#) – 1 finding: Failure to maintain a complete and accurate equipment roster

Forest County

[Tionesta Borough Volunteer Firemen's Relief Association](#) – No findings.

Huntingdon County

[The Firemen's Relief Association of the Borough of Huntingdon](#) – 1 finding: Inadequate signatory for the disbursement of funds

Lackawanna County

[Firemen's Relief Association of Blakely Borough](#) – No findings.

Lawrence County

[Taylor Township Volunteer Firefighters' Relief Association](#) – 2 findings: Untimely deposit of state aid, failure to maintain minutes of meetings

Mercer County

[Jamestown Volunteer Firemen's Relief Association](#) – 1 finding: Unauthorized expenditure

Montgomery County

[East Greenville Firemen' Relief Association](#) – No findings.

[Firemen's Relief Association of the Hatfield Volunteer Fire Company No. 1](#) – 1 finding: Inadequate minutes of meetings, 1 observation: FDIC coverage limits exceeded

Northampton County

[Plainfield Township Volunteer Fire Company Relief Association](#) – 4 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, noncompliance with prior audit recommendation: failure to conduct annual physical equipment inventories, unauthorized expenditures, failure to maintain a complete and accurate equipment roster

Northumberland County

[Ralpho Fire Co. #1 Relief Association](#) – 2 findings: Failure to secure ownership interest in jointly purchased vehicle and equipment, inadequate signatory authority for the disbursement of funds

[The Upper Augusta Volunteer Fire Co. Fireman’s Relief Association of Sunbury, Rd 1, Pennsylvania](#) – 1 finding: Failure to maintain minutes of meetings

[The Volunteer Fireman’s Relief Association of Riverside Borough](#) – No findings.

Perry County

[New Bloomfield Firemen’s Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

Schuylkill County

[The Gordon Firemen’s Relief Association of Pennsylvania](#) – 3 findings: Inappropriate ownership of rescue vehicle, failure to obtain a Pennsylvania sales tax exemption number, inadequate minutes of meetings

Washington County

[Peters Township Volunteer Firemen’s Relief Association](#) – No findings.

Wayne County

[Lake Ariel Volunteer Firemen’s Relief Association](#) – 1 finding: Unauthorized expenditures

[Lakeville Volunteer Fireman’s Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

Westmoreland County

[North Irwin Volunteer Fire Company Foreign Fire Relief Association](#) – No findings.

[The New Alexandria Volunteer Firemen’s Relief Association of the New Alexandria Fire Department](#) – No findings.

[Upper Burrell Township Volunteer Fireman Company #1 Relief Association](#) – No findings.

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