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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



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## News for Immediate Release

July 28, 2022

### **Auditor General DeFoor Alerts Westmoreland County District Attorney About Missing Money from Fire Relief Association**

**HARRISBURG** – A recent audit by Auditor General Timothy DeFoor uncovered more than \$4,000 in missing funds from the Markle Volunteer Fire Department Relief Association in Apollo, triggering a referral to the Westmoreland County District Attorney’s office to investigate.

“Our auditors uncovered instances where checks were written and cashed improperly, which may have larger consequences,” DeFoor said. “I am asking the Westmoreland County District Attorney’s Office to take a closer look at our audit findings to determine whether any laws were violated. The association board also is aware of our findings and fully participated in our audit.”

The audit found the relief association’s former treasurer appeared to write 12 checks to himself totaling \$4,174, based on records reviewed during the audit, apparently without the knowledge or authorization of the association’s membership. The association was subsequently reimbursed \$1,050 by its financial institution but is still owed \$3,124.

The audit report also contains four other findings:

- Numerous checks drawn from the association’s account did not contain at least two authorizing signatures as required by state law; some checks contained signatures that were allegedly forged.
- The association spent \$679 toward fire company expenses not authorized by state law.
- The association did not receive its full share of proceeds from the sale of a jointly purchased vehicle and is owed \$7,200 by the affiliated fire department.
- The association did not maintain detailed meeting minutes as required by state law and the organization’s own bylaws.

The relief association is a separate legal entity from the volunteer fire department.

The Department of the Auditor General distributes state aid for volunteer firefighter relief associations (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 2021, \$54 million went to 2,517 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs risk having future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures.

Review the [Markle Volunteer Fire Department Relief Association audit report](#) and learn more about the Department of the Auditor General online at [www.paauditor.gov](http://www.paauditor.gov).

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