
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 19 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 25 volunteer firefighters' relief associations (VFRAs) in Adams, Allegheny, Bucks, Centre, Clarion, Delaware, Erie, Fayette, Juniata, Lackawanna, Lancaster, Lawrence, Luzerne, Mercer, Potter, Warren, Wayne, 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."

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

[Buchanan Valley Firemens Relief Association](#) – No findings.

Allegheny County

[Green Tree Volunteer Firemen's Relief Association](#) – No findings.

[Neville Island Volunteer Firefighters' Relief Association](#) – No findings.

[North Fayette Township Volunteer Firemen's Relief Association](#) – No findings.

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

[Volunteer Fire Company of Mt. Lebanon, Inc., Relief Fund Association](#) – No findings.

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

Bucks County

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

Centre County

[Howard Fire Company Volunteer Firemen's Relief Association](#) – 1 finding: Failure to disclose related party transactions

Clarion County

[Perry Township Volunteer Fireman's Relief Association](#) – 1 finding: Inadequate signatory authority for the disbursement of funds

Delaware County

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

Erie County

[Elgin-Beaverdam Hose Company Fireman's Relief Association](#) – No findings.

[Sheakleyville Community Volunteer Fire Department Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, unauthorized expenditures

Fayette County

[Normalville Area Volunteer Fire Department Relief Association](#) – 2 findings: Insufficient surety (fidelity) bond coverage, failure to obtain a Pennsylvania sales tax exemption number

Juniata County

[The Richfield Firemen's Relief Association of the Richfield Fire Company](#) – No findings.

Lackawanna County

[Madisonville Independent Fire Company Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Undocumented expenditure

Lancaster County

[The Volunteer Fireman's Relief Association of Christiana, Lancaster County](#) – 1 finding: Unauthorized expenditures

[Weaverland Valley Fire Department Volunteer Firefighter Relief Association](#) – 4 findings: Noncompliance with prior audit recommendation: Relief association checking account inappropriately registered under affiliated fire service organization's federal tax identification number, unauthorized expenditures, failure to maintain a complete and accurate membership roster, failure to obtain a Pennsylvania state sales tax exemption number

Lawrence County

[Slippery Rock Township Firemen's Relief Association, Inc.](#) – No findings.

Luzerne County

[Shavertown Fireman's Relief Association of Shavertown in Kingston Township](#) – No findings.

Mercer County

[Greenville Volunteer Fireman's Relief Association](#) – No findings.

Potter County

[The Shinglehouse Volunteer Firefighters Relief Association](#) – No findings.

Warren County

[Clarendon Firemen's Relief Association](#) – No findings.

Wayne County

[Prompton Fire & Rescue Relief Association Unit](#) – 4 findings: Noncompliance with prior audit recommendation: Untimely receipt and deposit of state aid, unauthorized expenditures, inadequate surety (fidelity) bond coverage, failure to obtain a federal tax identification

Westmoreland County

[The Fairfield Township Volunteer Firefighters Relief Association](#) – No findings.

York County

[Northern York County Firefighter's Relief Association](#) – 4 findings: Inadequate minutes of meetings, failure to maintain a complete and accurate equipment roster, improper equipment donation transaction, undocumented expenditure

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