

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 20 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 23 volunteer firefighters' relief associations (VFRAs) in Allegheny, Bucks, Carbon, Clinton, Columbia, Delaware, Erie, Huntingdon, Jefferson, Lebanon, Lehigh, McKean, Mifflin, Northampton, Schuylkill, Venango, Washington, Wayne, Westmoreland and Wyoming 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 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 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.

Allegheny County

[North Hampton Volunteer Fire Department Relief Association](#) – No findings.

[West Homestead Volunteer Firemen’s Relief Association](#) – No findings.

Bucks County

[Volunteer Firemens’ Relief Association of Newportville, PA](#) – 1 finding: Unauthorized expenditure

Carbon County

[The Towamensing Firemen’s Relief Association of Towamensing Township](#) – 5 findings: Noncompliance with prior audit recommendation: failure to adhere to relief association bylaws, undocumented expenditure, inadequate internal controls, failure to maintain a complete and accurate equipment roster, failure to maintain a Pennsylvania sales tax exemption number

Clinton County

[Flemington Firemen's Relief Association](#) – 1 finding: Payment of Pennsylvania sales tax

[The Lock Haven Fireman's Relief Association of the State of Pennsylvania](#) – 2 findings: unauthorized expenditures, inadequate financial record-keeping system

Columbia County

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

Delaware County

[Sharon Hill Volunteer Fire Fighters Relief Association](#) – 1 finding: Untimely deposits of state aid

Erie County

[Platea Borough Firemen's Relief Association of the State of Pennsylvania](#)

Huntington County

[Mount Union Firemen's Relief Association](#) – 6 findings: Noncompliance with prior audit recommendation: unauthorized expenditures, noncompliance with prior audit recommendation: undocumented expenditures, noncompliance with prior audit recommendation: inadequate signatory authority for the disbursement of funds and inadequate relief association bylaws, untimely deposit of state aid, inadequate financial record-keeping system, inadequate minutes of meetings

Jefferson County

[Summerville Area Volunteer Firemen's Relief Association](#) – No findings.

Lebanon County

[Neptune Fire Company Volunteer Firefighters' Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: inadequate relief association bylaws, inadequate minutes of meetings, insufficient surety (fidelity) bond coverage

Lehigh County

[Community Fire Company of New Tripoli Volunteer Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: failure to conduct annual physical equipment inventories

[Heidelberg Fireman's Goodwill Relief Association](#) – 1 finding: Failure to conduct annual physical equipment inventories

McKean County

[Mount Jewett Volunteer Firefighters' Relief Association](#) – No findings.

Mifflin County

[Allensville Volunteer Fire Company Firemen's Relief Association](#) – 2 findings: Inadequate signatory authority for the disbursement of funds and inadequate internal controls, payment of Pennsylvania sales tax

Northampton County

[Sandt's Eddy Fire Co. #1 Relief Association](#) – No findings.

Schuylkill County

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

Venango County

[Pleasantville Volunteer Fire Department Relief Association, Inc. of the State of Pennsylvania](#) – 2 findings: Untimely receipt and deposit of state aid, inadequate signatory authority for the disbursement of funds

Washington County

[North Strabane Township Volunteer Fire Department Firemen’s Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

Wayne County

[Maplewood Fire and Rescue Company Relief Association](#) – 1 finding: Failure to maintain a Pennsylvania sales tax exemption number

Westmoreland County

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

Wyoming County

[F.W.M. Volunteer Firemen’s Relief Association](#) – 9 findings: Noncompliance with prior audit recommendation: failure to deposit state aid, noncompliance with prior audit recommendation: untimely receipt and deposit of state aid, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, undocumented expenditures, failure to maintain surety (fidelity) bond coverage, inadequate signatory authority for the disbursement of funds, failure to maintain minutes of meetings, failure to maintain a complete and accurate membership roster, failure to obtain a Pennsylvania sales tax exemption number

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