
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

February 22, 2023

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 25 volunteer firefighters' relief associations (VFRAs) in Adams, Allegheny, Bucks, Butler, Carbon, Erie, Franklin, Lackawanna, Lancaster, Lawrence, Luzerne, Lycoming, McKean, Monroe, Northampton, Northumberland, Susquehanna, Schuylkill, Tioga 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

[Barlow Firemen’s Relief Association](#) – 1 finding: Failure to define discretionary benefits

Allegheny County

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

[Mt. Oliver Hook & Ladder Volunteers Fireman’s Relief Association of Mt. Oliver Pennsylvania](#) – No findings.

Bucks County

[Trevoise Fire Company Firemen’s Relief Association](#) – No findings.

Butler County

[Harrisville Volunteer Fire Company Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

Carbon County

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

Erie County

[Springfield Firemen's Relief Association of the State of Pennsylvania](#) – No findings.

Franklin County

[Fannett-Metal Volunteer Firemen's Relief Association](#) – No findings.

Lackawanna County

[Archbald Borough Volunteer Firefighters Relief Association](#) – No findings.

Lancaster County

[Akron Volunteer Fireman's Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Failure to obtain a Pennsylvania sales tax exemption number, failure to define discretionary benefits

[Hempfield Fire Department Relief Association](#) – 6 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, duplicate payment, undocumented expenditures, noncompliance with prior audit recommendation: unauthorized expenditure, inadequate minutes of meetings, failure to comply with relief association bylaws and the VFRA act results in adequate internal controls

[Relief Association Fund of Lafayette Fire Company](#) – 2 findings: Noncompliance with prior audit recommendation: Unauthorized expenditures, failure to secure ownership interest in jointly purchased vehicles

[Volunteer Fireman's Relief Association of the Hand-in-Hand Fire Company No. 1](#) – No findings.

Lawrence County

[Hickory Township Volunteer Fire Company Relief Association](#) – 1 finding: Inadequate relief association bylaws

Luzerne County

[Pond Hill-Lily Lake Volunteer Fireman's Relief Association](#) – 1 finding: Failure to maintain a complete and accurate equipment roster

[Sweet Valley Volunteer Fire Company Relief Association](#) – No findings.

Lycoming County

[The Washington Township Volunteer Fire Company Relief Fund](#) – 2 findings: Noncompliance with prior audit recommendation: Inadequate signatory authority for the disbursement of funds, failure to obtain a Pennsylvania sales tax exemption number

McKean County

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

Monroe County

[Tunkhannock Township Volunteer Fire Company Relief Association](#) – No findings.

Northampton County

[The North Bangor Firemen's Relief Association of Upper Mount Bethel Township](#) – 3 findings: Inappropriate ownership of an ATV, Failure to maintain a Pennsylvania sales tax number, failure to maintain a complete and accurate equipment roster

Northumberland County

[The Sunbury Volunteer Firemen's Relief Association](#) – No findings.

Susquehanna County

[Montrose Volunteer Fireman's Relief Association](#) – 2 findings: Relief association federal tax number is not registered on relief association's accounts, failure to disclose related party transactions

Schuylkill County

[The Sacramento Firemen's Relief Association of Pennsylvania](#) – 1 finding: Failure to maintain a Pennsylvania sales tax exemption number

Tioga County

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

Westmoreland County

[Hyde Park Volunteer fireman Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

###