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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



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## News for Immediate Release

March 27, 2023

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 25 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced audit reports have been released for 41 volunteer firefighters' relief associations (VFRAs) in Allegheny, Berks, Bedford, Bradford, Bucks, Cambria, Delaware, Fayette, Franklin, Greene, Lancaster, Lawrence, Luzerne, Lycoming, McKean, Mercer, Monroe, Northampton, Schuylkill, Tioga, Union, Venango, 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](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Braddock Hills Volunteer Relief Association](#) – 2 findings: Failure to maintain minutes of meetings, failure to adhere to relief association bylaws

[Braddock Volunteer Fire Department No. 2 Relief Association](#) – No findings.

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

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

[The Edgewood Volunteer Firemen’s Relief Association](#) – 1 finding: Failure to maintain a complete and accurate equipment roster

[Unity Volunteer Fireman’s Relief Association](#) – No findings.

[West Elizabeth Volunteer Fire Relief Association](#) – No findings.

[West Mifflin Volunteer Fire Company Number Three Relief Association](#) – No findings.

#### **Berks County**

[Marion Fire Company Relief Association of Stouchsburg](#) – No findings.

#### **Bedford County**

[Six Mile Run Area Volunteer Fire Company Relief Fund Association](#) – No findings.

#### **Bradford County**

[Canton Volunteer Firemen’s Relief Association of Canton, Pennsylvania](#) – No findings.

#### **Bucks County**

[The Eagle Fire Company Relief Association](#) – 7 findings: Documentation supporting expenditures not readily available and provided untimely, failure to maintain minutes of meetings, inadequate signatory authority for the disbursement of funds, insufficient surety (fidelity) bond coverage, failure to maintain a complete and accurate equipment roster, untimely deposit of state aid, failure to maintain a complete and accurate membership roster

[Upper Makefield Fire Company Relief Association](#) – 3 findings: Unauthorized expenditures, inappropriate ownership of a rescue vehicle, inadequate minutes of meetings

#### **Cambria County**

[Revloc Volunteer Firemen’s Association of Revloc, PA](#) – 1 finding: Undocumented expenditures  
Cumberland County

[New Cumberland Fire Department Volunteer Firemen’s Relief Association](#) – 1 finding: Failure to maintain minutes of meetings

#### **Delaware County**

[Parkside Fire Company Relief Association](#) 7 findings: Noncompliance with prior audit recommendation: Inadequate financial record-keeping system, noncompliance with a prior audit recommendation: inadequate minutes of meetings, noncompliance with a prior audit recommendation: failure to maintain a complete and accurate equipment roster, undocumented expenditures, inadequate signatory authority for the disbursement of funds, failure to adhere to relief association bylaws, failure to maintain a complete and accurate membership roster

#### **Fayette County**

[Washington Township Volunteer Fire Company Relief Association](#) – 3 findings: Erroneous deposit of fund, untimely receipt and deposit of state aid, failure to maintain minutes of meetings

#### **Franklin County**

[West End Fire and Rescue Company #3 Relief Association](#) – 1 finding: Unauthorized expenditure

#### **Greene County**

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

#### **Lancaster County**

[Lampeter Fire Company No. 1 Relief Association](#) – 1 finding: Unauthorized expenditures, Observation: FDIC coverage limits exceeded

#### **Lawrence County**

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

## **Luzerne County**

[Harwood Fire Co. Firemen's Relief Association](#) – No findings.

[Hazle Township Volunteer Fire and Rescue Company, Inc. Firemen's Relief Association](#) – No findings.

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

## **Lycoming County**

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

## **McKean County**

[Otto Township Volunteer Firefighters' Relief Association](#) – 2 findings: Untimely deposit of state aid, inadequate minutes of meetings

## **Mercer County**

[Sandy Lake Volunteer Fire and Rescue Company and Relief Association](#) – No findings.

## **Monroe County**

[Polk Township Volunteer Fire Company Relief Association](#) – 2 findings: Inadequate surety (fidelity) bond coverage, failure to maintain a complete and accurate equipment roster

## **Northampton County**

[Allen Township Fireman's Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Inadequate minutes of meetings, noncompliance with a prior audit recommendation: insufficient (fidelity) bond coverage

## **Schuylkill County**

[Branch Township Volunteer Fireman's Relief Association](#) – 1 finding: Inadequate minutes of meetings

[Firemen's Relief Association of Deer Lake & West Brunswick Fire Company #1](#) – No findings.

[The Shenandoah Firemen's Relief Association](#) – 2 findings: Untimely receipt and deposit of state aid, failure to maintain a complete and accurate equipment roster

## **Tioga County**

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

[Mansfield Volunteer Fireman's Relief Association](#) – Observation: FDIC coverage limits exceeded

[Osceola Volunteer Firemen's Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Failure to segregate relief association officers' duties, unauthorized expenditure

## **Union County**

[New Berlin Fire Company No.1, Inc. Volunteer Firemen's Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

## **Venango County**

[Utica Volunteer Firefighters Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Untimely receipt and deposit of state aid, inadequate signatory authority for the disbursement of funds

## **Wayne County**

[The Honesdale Firemen's Relief Association](#) – 1 finding: Untimely deposit of state aid

## **Westmoreland County**

[Irwin Volunteer Fire Department Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Relief Association of the Allegheny Township Volunteer Fire Company No. 1](#) – No findings.

**York County**

[The Pleasant Hill Volunteer Firemen's Relief Association of West Manheim Township](#) – 3 findings:  
Noncompliance with prior audit recommendation: Failure to define discretionary benefits,  
noncompliance with prior audit recommendation: failure to conduct annual physical equipment inventories, untimely deposit of state aid

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