
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 25 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 42 volunteer firefighters' relief associations (VFRAs) in Adams, Allegheny, Berks, Bradford, Bucks, Cambria, Carbon, Cumberland, Dauphin, Delaware, Fayette, Huntingdon, Lackawanna, Lancaster, Lawrence, Lehigh, Luzerne, Montgomery, Northampton, Somerset, Snyder, Tioga, Westmoreland, Wyoming 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

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

Allegheny County

[Brentwood Volunteer Firefighters' Relief Association](#) – 2 findings: Insufficient surety (fidelity) bond coverage, failure to maintain a complete and accurate equipment roster

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

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

Berks County

[Greenfields Volunteer Firefighters Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Unauthorized expenditures, inadequate signatory for the disbursement of funds

Bradford County

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

Bucks County

[Ivyland Fire Company Relief Association](#) – 1 finding: Undocumented expenditure

[Pennel-Middletown Emergency Squad Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, unauthorized expenditures, undocumented expenditures

[The Relief Association of William Penn Fire Company of Hulmeville](#) – 1 finding: Inappropriate ownership of rescue vehicle

Cambria County

[Daisytown Firemen's Relief Association](#) – 1 finding: Improper closeout

[West Hills Regional Fire Department Relief Association of Brownstown and Westmont Boroughs](#) – 2 findings: Unauthorized expenditures, untimely receipt and deposit of state aid

Carbon County

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

Cumberland County

[Citizens Fire Company No. 1 Volunteer Firefighters Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Unauthorized expenditures

[The Silver Spring Community Fire Company Firemen's Relief Association of the State of Pennsylvania](#) – No findings.

Dauphin County

[The Hershey Fireman's Relief Association of the State of Pennsylvania](#) – 1 finding: Failure to secure ownership interest in jointly purchased equipment

Delaware County

[The Volunteer Firemen's Relief Association of the Bethel Township Hose Company No.](#) – 2 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, failure to adhere to relief association bylaws and inadequate relief association bylaws

Fayette County

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

Huntingdon County

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

[Shade Gap Area Volunteer Firemen's Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

Lackawanna County

[The Fell Township Firefighters Relief Association](#) – 1 finding: Failure to maintain a Pennsylvania sales tax exemption number

Lancaster County

[Gordonville Fireman's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to obtain a Pennsylvania sales tax exemption number

[Rohrerstown Fire Company Relief Association](#) – 6 findings: Noncompliance with prior audit recommendation: Failure to maintain minutes of meetings, Noncompliance with prior audit recommendation: undocumented expenditures, Noncompliance with prior audit recommendation: inadequate internal controls, failure to secure ownership interest in jointly purchased equipment, unauthorized expenditures, failure to maintain a complete and accurate equipment roster

Lawrence County

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

Lehigh County

[The Washington Township Firemen’s Relief Association](#) – 3 findings: Unauthorized expenditures, payment of Pennsylvania sales tax, failure to maintain a complete and accurate equipment roster

Luzerne County

[Freeland Firemen’s Relief Association of the Freeland Fire Department of the Borough of Freeland](#) – No findings.

[Jonathan R. Davis Volunteer Firemen’s Relief Association](#) – 1 finding: Excessive rental fees paid for rental space

[The West Pittston Fireman’s Relief Association](#) – No findings.

Montgomery County

[Edge Hill Fire Company Relief Association](#) – No findings.

Northampton County

[The Bethlehem Volunteer Firemen’s Relief Association of the City of Bethlehem, State of Pennsylvania](#) – 1 finding: Improper and incomplete dissolution

Somerset County

[Jerome Volunteer Fireman’s Relief Association](#) – 2 findings: Insufficient surety (fidelity) bond coverage, payment of Pennsylvania sales tax

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

Snyder County

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

Tioga County

[Westfield Firemen’s Relief Association](#) – 2 findings: Failure to maintain a complete and accurate membership roster, failure to maintain a complete and accurate equipment roster

Westmoreland County

[Delmont Volunteer Firemen’s Relief Association of Delmont, Pennsylvania](#) – 2 findings: Inappropriate ownership of rescue vehicle, failure to maintain minutes of meetings

[Pleasant Unity Volunteer Fire Department Relief Association, Inc](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

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

[Trafford Fire Co. No. 1 Relief Association of Trafford Borough](#) – 1 finding: Failure to segregate relief association officers’ duties

[White Valley Volunteer Fire Department Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

[Wilpen Volunteer Fire Department Relief Association](#) – 1 finding: Failure to deposit proceeds from the sale of a jointly purchased vehicle

Wyoming County

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

York County

[Spring Grove Volunteer Fire Fighters Relief Association of the Borough of Spring Grove](#) – No findings.

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

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