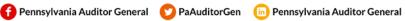
# PENNSYLVANIA DEPARTMENT OF THE **AUDITOR GENERAL**









# **News for Immediate Release**

May 16, 2022

# **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 17 Counties**

HARRISBURG - Auditor General Timothy DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Armstrong, Blair, Chester, Dauphin, Fayette, Indiana, Juniata, Lackawanna, Luzerne, Wyoming, Monroe, Tioga, Warren, Washington, Westmoreland and York counties.

"Thousands of volunteer firefighters benefit from the state aid delivered through relief associations," DeFoor said. "Our audits make sure they have the life-saving equipment, critical training and insurance they need to help keep Pennsylvanians safe."

DeFoor applauded eight VFRAs for having no audit findings.

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 risk having 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 liquid fuels tax usage by municipalities; municipal pension plans and volunteer fire relief associations that receive state aid from the department; various county offices and numerous other state government entities.

Audit reports are available online using the links provided below, or at www.PaAuditor.gov/auditreports.

#### **Allegheny County**

Chalfant Volunteer Firefighter's Relief Association - Finding: Failure to obtain a state sales tax exemption number.

#### **Armstrong County**

Volunteer Fireman's Relief Association of Freeport – No findings.

#### **Blair County**

Firemen's Relief Association of Roaring Spring - Finding: Inappropriate titling of rescue vehicle.

### **Chester County**

<u>Valley Forge Volunteer Fire Company Relief Association</u> – Finding: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster.

# **Dauphin County**

<u>Gratz Area Fire Company #1 Relief Association</u> – Two findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Unauthorized expenditures totaling \$770 for training of non-members.

#### **Fayette County**

<u>Footedale Community Volunteer Fire Department Firemen's Relief Fund Association – No findings.</u>

#### **Indiana County**

<u>Cherry Tree Volunteer Fire Company Relief Association</u> – Four findings: Noncompliance with prior audit recommendation involving untimely receipt of state aid. Undocumented expenditure of \$600. Failure to deposit proceeds from equipment sold. Inadequate minutes of meetings.

#### **Juniata County**

Mifflin Fireman's Relief Association – Six findings: Noncompliance with prior audit recommendation involving inadequate investment records. Untimely receipt and deposit of state aid. Failure to maintain minutes of meetings. Failure to adhere to association bylaws. Failure to maintain a complete and accurate equipment roster. Failure to maintain a complete and accurate membership roster.

### **Lackawanna County**

<u>Elmhurst-Roaring Brook Volunteer Firefighter's Relief Association</u> – No findings.

#### **Luzerne County**

<u>Pittston Volunteer Firemen's Relief Association</u> – Finding: Improper sale of used turnout gear to members.

#### **Lycoming County**

<u>Volunteer Firemen's Relief Association of Woodward Township Volunteer Fire Company</u> – Finding: Insufficient bond coverage.

#### **Monroe County**

<u>Tobyhanna Township Volunteer Fireman's Relief Association</u> – Two findings: Payment of state sales tax. Failure to maintain a complete and accurate equipment roster.

#### **Tioga County**

<u>Clymer Township Volunteer Hose Company Relief Association</u> – Finding: Noncompliance with prior audit recommendation involving untimely deposit of state aid.

#### **Warren County**

Glade Township Volunteer Firemen's Relief Association – No findings.

#### **Washington County**

Richeyville Volunteer Fire Company Firemen's Relief Association – No findings.

#### **Westmoreland County**

<u>Adamsburg and Community Volunteer Fire Departments' Relief Association</u> – No findings.

<u>Chestnut Ridge Volunteer Fire Company Relief Association</u> – No findings.

Relief Association of the Collinsburg Volunteer Fire Company of Rostraver Township – No findings.

#### **York County**

<u>Dover Township Volunteer Firefighters' Relief Association</u> – Five findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate membership roster. Failure to secure ownership interest in jointly purchased vehicle. Unauthorized expenditure of \$476 for equipment. Payment of state sales tax.

Review other <u>recent audits</u>, <u>sign up to be notified</u> when new audits are released and learn more about the Department of the Auditor General online at <u>www.PaAuditor.gov</u>.

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