
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



Pennsylvania Auditor General



News for Immediate Release

May 19, 2023

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

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 36 volunteer firefighters' relief associations (VFRAs) in Allegheny, Beaver, Bedford, Blair, Butler, Cambria, Carbon, Clarion, Clearfield, Erie, Fayette, Franklin, Greene, Indiana, Jefferson, Lancaster, Lehigh, Luzerne, Lycoming, Mercer, Northampton, Schuylkill, Snyder, Washington 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 and the communities they serve.”

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.

Allegheny County

[Duquesne Volunteer Firefighters' Relief Association](#) – 3 findings: Untimely receipts and deposits of state aid, overpayment of equipment purchased, failure to obtain a Pennsylvania sales tax exemption number

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

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

Beaver County

[Darlington Township Volunteer Firemen's Relief Association](#) – 2 findings: Untimely deposit of state aid, inadequate signatory authority for the disbursement of funds

[East Rochester Volunteer Firefighters' Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: Failure to comply with terms of loan agreement, noncompliance with prior audit

recommendation: failure to maintain surety (fidelity) bond coverage, failure to adhere to relief association bylaws

Bedford County

[Shawnee Valley Firemen's Relief Association](#) – 1 finding: Untimely deposits of state aid

Blair County

[Frankstown Township Fireman's Relief Association](#) – 1 finding: Inadequate documentation of income

Butler County

[Butler Township Volunteer Fireman's Relief Association](#) – 1 finding: Inappropriate ownership of rescue vehicles

Cambria County

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

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

Carbon County

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

Clarion County

[The New Bethlehem Fire Relief Association](#) – No findings.

Clearfield County

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

Erie County

[Edinboro Volunteer Firemen's Relief Association](#) – 1 finding: Duplicate payment

[Mill Village Volunteer Firemens Relief Association of Mill Village, PA](#) – 1 finding: Unauthorized expenditures

Fayette County

[Haydentown Volunteer Firemen's Relief Association](#) – 2 findings: Unauthorized expenditure, failure to obtain a Pennsylvania sales tax exemption number

Franklin County

[Fireman's Relief Association of the Franklin Fire Company](#) – No findings.

Greene County

[Bobtown Volunteer Firemans Relief Association of Bobtown, Pennsylvania](#) – 3 findings: Noncompliance with prior audit recommendation: Failure to maintain surety (fidelity) bond coverage, inappropriate ownership of rescue vehicle, failure to obtain a Pennsylvania sales tax exemption number

Indiana County

[Coral-Graceton Volunteer Firemen's Relief Association](#) – 3 findings: Inappropriate ownership of rescue vehicle, inadequate signatory authority for the disbursement of funds, failure to obtain a Pennsylvania sales tax exemption number

[The Saltsburg Volunteer Firemen's Relief Association](#) – 3 findings: Untimely deposit of state aid, erroneous deposit of funds, failure to maintain minutes of meetings

Jefferson County

[Oliver Township Volunteer Fire Company Relief Association](#) – 1 finding: Inadequate minutes of meetings

[Sigel Volunteer Fire Company Relief Association](#) – 2 findings: Untimely deposit of state aid, inadequate signatory authority for the disbursement of funds

[Sykesville Fireman's Relief Association, Inc.](#) – 2 findings: Untimely receipts and deposits of state aid, failure to maintain a Pennsylvania sales tax exemption number

Lancaster County

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

Lehigh County

[Camp Strause Fire Company Fireman's Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, noncompliance with prior audit recommendation: Undocumented expenditures, failure to maintain surety (fidelity) bond coverage

Lehigh County

[Upper Milford Western District Fire Co. #1 Fireman's Relief Association](#) – No findings.

Luzerne County

[Mt. Zion Bicentennial Volunteer Firefighters' Relief Association](#) – No findings.

[Wright Township Volunteer Firemen's Relief Association](#) – 2 findings: Unauthorized expenditures, failure to secure ownership of interest in jointly purchased vehicles

Lycoming County

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

Mercer County

[Joint Hermitage/ Patagonia Volunteer Firemen's Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: Failure to deposit proceeds from trailer sold, inappropriate ownership of rescue vehicle, inadequate relief association bylaws

Northampton County

[Palmer Township Fireman's Relief Association, Inc.](#) – No findings.

Schuylkill County

[Volunteer Firefighters' Relief Association of the Friendship Hose Company #1, Orwigsburg, Pennsylvania](#) – 1 finding: Insufficient surety (fidelity) bond coverage

Snyder County

[The Dauntless Hook and Ladder Company Firefighters' Relief Association](#) – No findings.

Washington County

[Chartiers Township Volunteer Fire Department, Company No. 1 Relief Association](#) – No findings.

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

Westmoreland County

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

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