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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



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## News for Immediate Release

May 25, 2023

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 19 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audit reports for 29 volunteer firefighters' relief associations (VFRAs) in Allegheny, Armstrong, Berks, Bucks, Centre, Cumberland, Erie, Greene, Lancaster, Lawrence, Luzerne, Mifflin, Montgomery, Northampton, Schuylkill, Snyder, Venango, 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](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Heidelberg Volunteer Firemen’s Relief Association of the Borough of Heidelberg](#) – 5 findings: Noncompliance with prior audit recommendation: Undocumented expenditures due to potential misappropriation of funds, failure to adequately monitor and comply with surety bond claim filing requirements, inadequate relief association bylaws and inadequate signatory authority for disbursement of funds, failure to maintain minutes of meetings, failure to obtain a Pennsylvania sales tax exemption number

#### **Armstrong County**

[Kiski Township Firefighters’ Relief Association](#) – No findings.

[Sugarcreek Township Volunteer Firemen’s Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

[Worthington/ West Franklin Volunteer Firefighters' Relief Association](#) – No findings.

#### **Berks County**

[Shoemakersville Fireman's Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

#### **Bucks County**

[Silverdale Volunteer Fire Co. No 1 Volunteer Firefighters' Relief Association](#) – No findings.

#### **Centre County**

[Walker Township Fire Company Relief Association](#) – 1 finding: Untimely deposit of state aid

#### **Cumberland County**

[West Shore Bureau of Firefighters' Relief Association](#) – 1 finding: Unauthorized expenditures

#### **Erie County**

[Stancliff Hose Company Firemen's Relief Association](#) – No findings.

#### **Greene County**

[Crucible Firemen Relief Fund](#) – 2 findings: Insufficient surety (fidelity) bond coverage, failure to obtain a Pennsylvania sales tax exemption number

#### **Lancaster County**

[Lancaster Township Fire Department Relief Association](#) – 5 findings: Noncompliance with prior audit recommendation: Inadequate signatory authority for the disbursement of funds, noncompliance with prior audit recommendation: inadequate minutes of meetings and relief association bylaws, noncompliance with prior audit recommendation: duplicate payment, undocumented expenditures, unauthorized expenditures, failure to maintain a complete and accurate equipment roster

#### **Lawrence County**

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

#### **Luzerne County**

[Exeter Borough Firemans Relief Association](#) – 5 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, inappropriate ownership of rescue vehicles, inappropriate pre-signing of blank checks, failure to maintain minutes of meetings, failure to maintain a complete and accurate equipment roster

[The Dupont Volunteer Hose Company No. 1 Relief Association](#) – No findings.

[West Wyoming Hose Co. #1 Firemen's Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

#### **Mifflin County**

[Firemens' Relief Association of Derry Township](#) – No findings.

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

[The Lewistown Firemen's Relief Association of Lewistown Borough Firemen's Relief](#) – 2 findings: Unauthorized expenditure, inadequate minutes of meetings

#### **Montgomery County**

[Black Rock Volunteer Firefighters Relief Association](#) – 2 findings: Failure to secure ownership in jointly purchased equipment, failure to maintain a complete and accurate equipment roster

[The Upper Pottsgrove Township Volunteer Firefighters' Relief Association](#) – 5 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, noncompliance with prior audit recommendation: unauthorized expenditure, noncompliance with prior audit recommendation: inadequate minutes of meetings, duplicate payments, undocumented expenditure

[The Volunteer Firemen's Relief Association of Willow Grove Volunteer Fire Company #1](#) – No findings.

#### **Northampton County**

[The North Catasauqua Volunteer Fireman's Relief Association](#) – 1 finding: Inadequate signatory authority for the disbursement of funds

[Upper Nazareth Fire Dept. Firefighters Relief Association](#) – 2 findings: Insufficient surety (fidelity) bond coverage, failure to conduct annual physical equipment inventories

[Wilson Borough Firemen's Relief Association](#) – 2 findings: Insufficient surety (fidelity) bond coverage, inadequate minutes of meetings

#### **Schuylkill County**

[The Wayne Township Firemen's Relief Association of the Township of Wayne](#) – 1 finding: Noncompliance with prior audit recommendation: Inadequate minutes of meetings

#### **Snyder County**

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

#### **Venango County**

[Oakland Township Volunteer Firefighters' Relief Association](#) – No findings.

#### **Washington County**

[The Elrama Volunteer Fire Company and Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Unauthorized expenditures, failure to maintain surety (fidelity) bond coverage

#### **Westmoreland County**

[West Point Volunteer Firemen's Relief Association](#) – 1 finding: Unauthorized expenditure

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