
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 30 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 43 volunteer firefighters' relief associations (VFRAs) in 30 Pennsylvania counties.

“Our audits make sure relief associations are properly using state funds to help first responders protect communities and save lives,” DeFoor said.

DeFoor applauded 28 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/audit-reports.

Allegheny County

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

[Forest Grove Volunteer Relief Association](#) – No findings.

[Kirwan Heights Volunteer Firemen's Relief Association](#) – Finding: Failure to comply with terms of loan agreement, which was subsequently paid in full.

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

Beaver County

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

[Harmony Township Volunteer Firemen's Protective Association](#) – No findings.

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

Berks County

[Exeter Township Volunteer Firefighters' Relief Association](#) – Finding: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster.

[Relief Association of the Kempton Fire Company of Albany Township](#) – Two findings: Untimely receipt and deposit of state aid. Insufficient surety bond coverage.

Butler County

[Herman Volunteer Fire Company Relief Association](#) – Finding: Failure to deposit \$4,969 in state aid received via Clearfield Township within 60 days.

Cambria County

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

Carbon County

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

Centre County

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

Clarion County

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

Columbia County

[Summerhill Fireman's Relief Association](#) – Finding: Failure to adhere to association bylaws due to vacancy of vice president's position.

Dauphin County

[Fisherville Firemen's Relief Association](#) – Finding: Noncompliance with prior audit recommendation involving payment of state sales tax by a tax-exempt organization.

Delaware County

[Garden City Fire Co. Relief Association](#) – Finding: Noncompliance with prior audit recommendation involving undocumented expenditures.

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

[Tinicum Firemen's Relief Association](#) – Findings: Inadequate association bylaws. Failure to maintain a state sales tax exemption number, which expired in 2004.

Erie County

[Belle Valley Firemen's Relief Association](#) – Finding: Unauthorized expenditures totaling \$11,418.

Fayette County

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

Fulton County

[Needmore Volunteer Fireman's Relief Association](#) – Two findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Failure to secure an ownership interest in jointly purchased equipment.

Huntingdon County

[Shavers Creek Valley Community Volunteer Firemen's Relief Association](#) – No findings.

Indiana County

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

Lebanon County

[Volunteer Firefighters' Relief Association of the City of Lebanon](#) – Finding: Failure to comply with terms of loan agreement, which was subsequently paid in full.

Lehigh County

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

Luzerne County

[Bear Creek Township Volunteer Hose Company Relief Association](#) – No findings.

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

Lycoming County

[Relief Association of the Antes Fort Volunteer Fire Company](#) – No findings.

Mifflin County

[Newton-Wayne Firemen's Relief Association](#) – No findings.

Montgomery County

[Rockledge Volunteer Fire Company No. 1 Relief Association](#) – No findings.

Northampton County

[Lehigh Township Volunteer Fireman's Relief Association](#) – Finding: Noncompliance with prior audit recommendation involving payment of state sales tax by a tax-exempt organization.

Northumberland County

[Herndon Volunteer Firefighters' Relief Association](#) – Five findings: Noncompliance with prior audit recommendation involving unauthorized expenditures of \$3,744. Undocumented expenditures totaling \$7,611. Untimely receipt and deposit of state aid. Inadequate minutes of meetings. Failure to maintain a complete and accurate equipment roster.

Perry County

[Shermans Dale Community Fire Company Relief Association](#) – No findings.

Schuylkill County

[Fireman's Relief Association of East Norwegian Township](#) – Six findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Noncompliance with prior audit recommendation involving inadequate minutes of meetings. Failure to comply with terms of loan agreement. Failure to maintain a complete and accurate equipment roster. Failure to maintain surety bond coverage. Failure to define discretionary benefits and inadequate association bylaws.

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

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

Susquehanna County

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

Venango County

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

Washington County

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

Westmoreland County

[Forbes Road VFC, Salem Township Fire Co. Number Two Relief Association](#) – Finding: Failure to maintain a state sales tax exemption number, which expired in 2013.

[Hempfield Township Volunteer Hose Company Number 2 Relief Association](#) – No findings.

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

Review other [recent audits](#), [sign up to be notified](#) when new audits are released and learn more about the Department of the Auditor General online at www.PaAuditor.gov.

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