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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



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## News for Immediate Release

June 15, 2022

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 10 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced audit reports have been released for 13 volunteer firefighters' relief associations (VFRAs) in Allegheny, Berks, Cumberland, Centre, Dauphin, Erie, Lancaster, Schuylkill, 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 four 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](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Parkview Volunteer Fire Department Relief Association](#) – Findings: Unauthorized expenditure of \$6,455 for communication equipment. Failure to maintain minutes of meetings.

[Pitcairn Volunteer Firefighter's Relief Association](#) – Findings: Improper equipment transactions. Failure to obtain a state sales tax exemption number rather than using the affiliated fire department's number.

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

#### **Berks County**

[Relief Association of the Central Berks Fire Company No. 1.](#) – Findings: Noncompliance with prior audit recommendations involving inadequate bylaws; failure to maintain complete and accurate membership and equipment rosters; failure to provide documentation for death benefits paid totaling \$2,800; and

inadequate signatory authority for checks issued. New finding: failure to maintain a state sales tax exemption number.

### **Cumberland County**

[Camp Hill Fire Company No. 1 Fireman's Relief Association](#) – No findings.

[New Kingstown Volunteer Firefighters Relief Association](#) – Findings: Noncompliance with prior audit recommendation involving failure to maintain a state sales tax exemption number. Insufficient bond coverage.

[Upper Frankford Township Firemen's Relief Association](#) – Finding: Failure to maintain minutes of meetings.

### **Centre County**

[Philipsburg Volunteer Firemen's Relief Association](#) – Findings: Unauthorized expenditure totaling \$614. Failure to maintain a complete and accurate equipment roster.

### **Dauphin County**

[Susquehanna Township Fireman's Relief Association](#) – Findings: Noncompliance with prior audit recommendations involving undocumented expenditures of \$3,732; failure to maintain a complete and accurate equipment roster; inadequate bylaws. Inappropriate titling of rescue vehicles. Failure to secure ownership interest in jointly purchased equipment.

### **Erie County**

[Kearsarge Fire Department Relief Association](#) – Findings: Noncompliance with prior audit recommendations involving inadequate signatory authority for checks issued and undocumented expenditure. Inadequate internal controls.

### **Lancaster County**

[Intercourse Volunteer Firefighter's Relief Association](#) – No findings.

### **Schuylkill County**

[Gilberton Borough Firemen's Relief Association](#) – Findings: Noncompliance with prior audit recommendations involving inadequate bylaws, investment records and financial recordkeeping system; failure to maintain minutes of meetings and a state sales tax exemption number; insufficient bond coverage; inadequate signatory authority for checks issued.

### **Westmoreland County**

[Smithton Volunteer Firefighter's Relief Association](#) – No findings.

### **York County**

[Reliance Fire Company Relief Association of West York Borough](#) – Findings: Noncompliance with prior audit recommendations involving failure to maintain a complete and accurate equipment roster; inadequate minutes of meetings; investment account registered under unknown tax number.

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