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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



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## News for Immediate Release

June 22, 2022

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 13 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced audit reports have been released for 42 volunteer firefighters' relief associations (VFRAs) in Berks, Bucks, Columbia, Cumberland, Fulton, Luzerne, Mifflin, Northumberland, Somerset, Susquehanna, Venango, Washington and Westmoreland counties.

“Our audits often find that relief associations can improve how they manage state aid funding, from making sure they maintain proper expense records to keeping tight control of equipment inventories,” DeFoor said. “They must be able to account for every last dollar of aid.”

DeFoor applauded six 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 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).

#### **Berks County**

[Eastern Berks Fire Department Relief Association](#) – No findings.

#### **Bucks County**

[Feasterville Volunteer Firefighters' Relief Association](#) – Findings: Inappropriate titling of rescue vehicle. Failure to secure ownership interest in jointly purchased equipment.

#### **Columbia County**

[Scott Twp. Firemen's Relief Association](#) – Finding: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster.

#### **Cumberland County**

[Friendship Hose Co. 1 Relief Association](#) – Findings: Undocumented expenditures totaling \$2,560. Unauthorized expenditures totaling \$1,813.

#### **Fulton County**

[Hustontown Area Volunteer Fire Company Relief Association](#) – Findings: Noncompliance with prior audit recommendation involving untimely deposit of state aid. Failure to secure ownership interest in jointly purchased equipment. Undocumented expenditures totaling \$1,436. Failure to maintain a complete and accurate membership roster.

#### **Luzerne County**

[Fireman's Relief Association of the White Haven Fire Company No. 1](#) – No findings.

#### **Mifflin County**

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

#### **Northumberland County**

[Coal Township Volunteer Firemen's Relief Association](#) – Findings: Noncompliance with prior audit recommendations involving insufficient bond coverage, failure to conduct equipment inventories and maintain a complete equipment roster, and failure to obtain a state sales tax exemption number. Inadequate minutes of meetings. Untimely deposit of state aid. Failure to deposit proceeds from the sale of a jointly purchased vehicle.

#### **Somerset County**

[Central City Fire Department and Relief Association of Central City](#) – Findings: Unauthorized expenditures totaling \$14,655. Failure to maintain bond coverage. Failure to obtain a state sales tax exemption number.

#### **Susquehanna County**

[Columbia Hose Company No. 1 Fireman's Relief Association](#) – Findings: Erroneous transfer of \$5,000. Noncompliance with prior audit recommendation involving unauthorized expenditures.

#### **Venango County**

[Chapmanville Volunteer Firemen's Relief Association](#) – Findings: Failure to secure ownership interest in jointly purchased equipment. Failure to segregate association officers' duties and inadequate bylaws. Failure to obtain a federal tax ID number and a state sales tax exemption number.

#### **Washington County**

[Cecil Township Vol. Fire Department #1 Fireman's Relief Association](#) – No findings.

[Mt. Pleasant Township Volunteer Fireman's Relief Association](#) – Findings: Inappropriate titling of rescue vehicle. Unauthorized expenditures totaling \$819. Undocumented expenditures totaling \$659.

#### **Westmoreland County**

[Claridge Volunteer Firefighters' Relief Association](#) – Finding: Unauthorized expenditure totaling \$1,138.

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

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

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