
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

July 12, 2022

Auditor General DeFoor Releases Audits of Volunteer Firefighters' Relief Associations in 14 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 19 volunteer firefighters' relief associations (VFRAs) in Allegheny, Beaver, Berks, Centre, Delaware, Fayette, Indiana, Lancaster, Lycoming, McKean, Mifflin, Snyder, Tioga and Westmoreland counties.

“Our audits help relief associations improve how they manage state aid, from making certain all spending is authorized to having proper financial controls in place,” DeFoor said. “We make sure they can account for each dollar of state aid they receive.”

DeFoor applauded seven 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 state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. VFRAs are separate 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

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

Beaver County

[Firemen's Relief Association of New Brighton](#) – No findings.

Berks County

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

[Relief Association of the Union Fire Company No. 1 of Leesport](#) – No findings.

Centre County

[Gregg Township Firemen's Relief Association](#) – Findings: Undocumented expenditures totaling \$40,066. Unknown bank withdrawals totaling \$25,910. Failure to maintain bond coverage. Failure to maintain

minutes of meetings, inadequate minutes of meetings. Inadequate signatory authority for checks issued. Inadequate documentation of income. Inadequate financial record-keeping system. Noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

[Milesburg Fireman's Relief Association](#) – Finding: Noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

Delaware County

[Volunteer Firemen's Relief Association of the Borough of Darby](#) – Findings: Noncompliance with prior audit recommendation involving untimely receipt and deposit of state aid. Insufficient bond coverage. Unauthorized expenditure of \$856 for food and beverages. Unsecured loan made to the affiliated fire department.

Fayette County

[Allison #2 V.F.D. Firemen's Relief Association](#) – No findings.

Indiana County

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

Lancaster County

[Durlach and Mt. Airy Firefighter's Relief Association](#) – Findings: Unauthorized expenditure of \$14,400. Failure to secure ownership interest in jointly purchased equipment.

[Rothsville Volunteer Fire Company's Relief Association](#) – Finding: Duplicate payment for bond insurance.

[Denver Fire Co. No. 1 Volunteer Fireman's Relief Association](#) – Findings: Inadequate minutes of meetings. Inappropriate pre-signing of blank checks.

Lycoming County

[Hughesville Volunteer Fireman's Relief Association](#) – Findings: Noncompliance with prior audit recommendation involving a checking account improperly registered with the affiliated fire department's tax identification number. Failure to conduct annual physical equipment inventories.

McKean County

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

Mifflin County

[Armagh Township Firemen's Relief Association](#) – Finding: Noncompliance with prior audit recommendation involving inadequate association bylaws.

Snyder County

[Kreamer Volunteer Fire Company Relief Association](#) – Finding: Inadequate internal controls involving retention of original invoices.

Tioga County

[Nelson Volunteer Firemen's Relief Association](#) – Findings: Untimely deposit of state aid. Erroneous transfer of funds. Inadequate signatory authority for disbursement of funds. Inadequate bylaws. Failure to follow bylaws.

Westmoreland County

[Midway - St. Clair Volunteer Fire Department Relief Association](#) – Finding: Unauthorized expenditures totaling \$1,312.

[Relief Association of the Harrison City Fire Protective Association](#) – Finding: Untimely deposit of state aid.

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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