

---

# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



---

## News for Immediate Release

July 25, 2022

### **Auditor General DeFoor Releases Audits of 17 Volunteer Firefighters' Relief Associations**

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audits of 17 volunteer firefighters' relief associations (VFRAs) in Allegheny, Beaver, Berks, Bucks, Centre, Clearfield, Columbia, Delaware, Erie, Greene, Huntingdon, Somerset, Tioga, Westmoreland and York counties.

“Our audits help relief associations to properly manage state aid, from keeping accurate records to making sure every dollar spent is authorized by law,” DeFoor said. “State aid is intended to help volunteer firefighters remain safe as they protect our homes and communities.”

DeFoor applauded nine VFRAs for having no audit findings, an indication of compliance with the law.

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 legally separate 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**

[Firemen's Relief Association No. 1 of Turtle Creek](#) – Finding: Failure to obtain a state sales tax exemption number instead of using the affiliated fire department's number.

[West Deer Volunteer Fire Company No. 3 Relief Association](#) – No findings.

#### **Beaver County**

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

#### **Berks County**

[Central Fire Company Relief Association of Laureldale](#) – No findings.

#### **Bucks County**

[Perkasie Firemen's Relief Association](#) – Finding: Failure to follow association bylaws resulting in overpayment of death benefits.

#### **Centre County**

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

[Pleasant Gap Fireman's Relief Association of Pleasant Gap](#) – No findings.

#### **Clearfield County**

[Houtzdale Firemen's Relief Association](#) - Finding: Inadequate association bylaws.

#### **Columbia County**

[North Mountain Volunteer Firemen's Relief Association](#) – Findings: Noncompliance with prior audit recommendation involving failure to maintain minutes of meetings. Unauthorized expenditure totaling \$1,759.

#### **Delaware County**

[Newtown Square Volunteer Firemen's Relief Association](#) – Findings: Noncompliance with prior audit recommendation for failure to maintain minutes of meetings. Inadequate documentation of mortgage. Failure to follow terms of rental agreement and excessive rental payments. Observation: FDIC coverage limits exceeded.

#### **Erie County**

[Kuhl Hose Company Volunteer Firefighters' Relief Association](#) – No findings.

#### **Greene County**

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

#### **Huntingdon County**

[Smithfield Volunteer Fire Co. No. 1 Relief Association](#) – No findings.

#### **Somerset County**

[Salisbury Volunteer Firemen's Relief Association](#) – Findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Failure to secure ownership interest in jointly purchased vehicle. Unauthorized expenditures totaling \$519. Checking account and certificates of deposit registered under affiliated fire department's tax ID number. Failure to maintain minutes of meetings. Inadequate investment records.

#### **Tioga County**

[Knoxville-Deerfield Volunteer Firemen's Relief Association](#) – Findings: Noncompliance with prior audit recommendations involving insufficient bond coverage and failure to conduct annual equipment inventories. Inadequate signatory authority on checks issued.

#### **Westmoreland County**

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

#### **York County**

[Volunteer Firemen's Relief Association of York Township](#) – Findings: Noncompliance with prior audit recommendation involving failure to conduct annual equipment inventories. Failure to maintain minutes of meetings. Inadequate association bylaws.

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](http://www.PaAuditor.gov).

###