

PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

August 17, 2022

Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 9 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 9 volunteer firefighters' relief associations (VFRAs) in Cambria, Centre, Dauphin, Greene, Montgomery, Northampton, Perry, Westmoreland and York counties.

“Relief associations provide vital support to Pennsylvania’s dedicated first responders,” DeFoor said. “Our audits make sure state aid is used to equip and protect volunteer firefighters.”

DeFoor applauded the Dauphin-Middle Paxton Firemen’s Relief Association, Dauphin County, 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.

Cambria County

[Nicktown Firemen’s Relief Association](#) – Finding: Failure to obtain a Pennsylvania sales tax exemption number

Centre County

[Snow Shoe Firemen’s Relief Association](#) – Finding: noncompliance with prior audit recommendation – failure to maintain a complete and accurate equipment roster

Dauphin County

[Dauphin-Middle Paxton Firemen’s Relief Association](#) – No findings.

Greene County

[Richhill Township Volunteer Fire Department Relief Association](#) – Finding: Duplicate payment

Montgomery County

[Mercersburg, Montgomery, Peters and Warren Volunteer Firemen’s Relief Association](#) – Finding:
Potential Inappropriate Ownership of Vehicles

Northampton County

[The Northampton Firemen’s Relief Association](#) – 2 Findings: Failure to maintain a complete and accurate equipment roster and unauthorized expenditure

Perry County

[The Ickesburg Volunteer Fireman’s Relief Association](#) – 3 Findings: Noncompliance with prior audit recommendation - failure to maintain a complete and accurate equipment roster, inadequate minutes of meetings and inadequate surety (fidelity) bond coverage

Westmoreland County

[Youngstown-Whitney Volunteer Fire Department Relief Association](#) – 2 Findings: Untimely receipt and deposit of state aid and insufficient surety (fidelity) bond coverage

York County

[Eureka Volunteer Firefighter’s Relief Association](#) – 5 Findings: Noncompliance with prior audit recommendation – undocumented expenditures, failure to deposit a donation, failure to secure ownership interest in jointly purchased equipment, failure to adhere to relief association bylaws, failure to maintain a complete and accurate membership roster

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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