
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

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Auditor General DeFoor Releases Audits for Volunteer Firefighters’ Relief Associations in 16 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 23 volunteer firefighters’ relief associations (VFRAs) in Allegheny, Centre, Clarion, Delaware, Fayette, Lancaster, Luzerne, Lycoming, McKean, Montgomery, Pike, Somerset, Schuylkill, Susquehanna, Washington 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 14 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.

Allegheny County

[Edgworth Volunteer Firemen’s Relief Corporation](#) – No findings.

[Whitehall Fire Company Relief Association](#) – No findings.

Centre County

[Port Matilda Firemen’s Relief Association](#) – 3 Findings: Noncompliance with prior audit recommendation- inadequate relief association bylaws and constitution, noncompliance with prior audit recommendation- failure to deposit proceeds from the sale of a jointly purchased vehicle and failure to maintain a complete and accurate equipment roster

Clarion County

[Hawthorn Area Volunteer Firemen’s Relief Association](#) – No findings.

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

Delaware County

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

Fayette County

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

Lancaster County

[Rawlinsville Firemen's Relief Association of Holtwood](#) – 2 Findings: Noncompliance with prior audit recommendation- failure to maintain a complete and accurate equipment roster and untimely deposit of state aid

Luzerne County

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

[Salem Township Fire Department Fireman's Relief Association](#) – 12 Findings: Noncompliance with prior audit recommendation- undocumented expenditure, noncompliance with prior audit recommendation- failure to maintain a complete and accurate membership roster, noncompliance with prior audit recommendation- failure to maintain a complete and accurate equipment roster, noncompliance with prior audit recommendation- inadequate record-keeping system, failure to deposit state aid, payment of Pennsylvania sales tax, failure to define discretionary benefits and failure to adhere to relief association bylaws, failure to deposit insurance claim proceeds, noncompliance with prior audit recommendation- failure to maintain minutes of meetings, inadequate signatory authority for the disbursement of funds, failure to maintain surety (fidelity) bond coverage, failure to deposit proceeds from the sale of a jointly purchased vehicle

Lycoming County

[The Relief Association of the Montgomery Volunteer Fire Company](#) – 3 Findings: Failure to deposit proceeds from the sale of a jointly purchased vehicle, failure to conduct annual physical equipment inventories and failure to obtain a Pennsylvania sales tax exemption number and payment of a Pennsylvania sales tax

McKean County

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

Montgomery County

[Collegeville Volunteer Firemen's Relief Association of the Collegeville Fire Company #1](#)– No findings.

Pike County

[Delaware Township Volunteer Firemen's Relief Association](#) – 4 Findings: Unauthorized expenditures, inadequate minutes of meetings, undocumented expenditures and improper equipment donation transaction

Somerset County

[The Relief Association of Windber Fire Company No. 1, Inc](#) – 1 Finding: Unauthorized expenditures

Schuylkill County

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

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

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

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

Susquehanna County

[Clifford Township Volunteer Firefighter's Relief Association](#) – 1 Finding: Failure to maintain a Pennsylvania sales tax exemption number

[Springville Volunteer Fire Company Relief Association](#) – 1 Finding: Untimely receipt and deposits of state aid

Washington County

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

York County

[Fireman's Relief Fund Association of West Manchester Township](#) – 1 Finding: Unauthorized expenditures

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