
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

September 27, 2022

Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 18 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 24 volunteer firefighters' relief associations (VFRAs) in Allegheny, Beaver, Cambria, Carbon, Clarion, Cumberland, Delaware, Erie, Fayette, Indiana, Lackawanna, Lancaster, Luzerne, McKean, Montgomery, Schuylkill, 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 15 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

[Bradford Woods Volunteer Fire Company Relief Association of Bradford Woods](#) – 3 Findings: Failure to maintain surety (fidelity) bond coverage, inadequate signatory authority for the disbursement of funds, failure to deposit proceeds from the sale of a jointly purchased vehicle

[Scott Township Volunteer Firemen’s Relief Association](#) – No findings.

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

Beaver County

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

Cambria County

[Southmont Volunteer Firemen's Relief Association](#) – 1 finding: Unauthorized expenditures

Carbon County

[Lehigh and Lausanne Rural Volunteer Fireman's Relief Association](#) – No findings.

Clarion County

[Limestone Township Volunteer Fireman's Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

Cumberland County

[Penn Township Volunteer Firefighters' Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

Delaware County

[Folcroft Volunteer Firemen's Relief Association](#) – 7 Findings: Noncompliance with prior audit recommendation: inadequate minutes of meetings, unauthorized expenditures, duplicate payments, inadequate financial record-keeping systems, inadequate internal controls, failure to define discretionary benefits, failure to maintain a complete and accurate membership roster

Erie County

[Brookside Fireman's Relief Association](#) – 3 Findings: Noncompliance with prior audit recommendation: unauthorized expenditures, inappropriate ownership of a rescue vehicle, inadequate signatory authority for the disbursement of funds

[Wattsburg Hose Company Relief Association](#) – 5 Findings: Noncompliance with prior audit recommendation: undocumented expenditure, noncompliance with prior audit recommendation: unauthorized expenditures, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, noncompliance with prior audit recommendation: inadequate minutes of meetings, failure to deposit proceeds from the sale of a jointly purchased vehicle

Fayette County

[Point Marion Firemen's Relief Association of Point Marion](#) – 1 finding: Noncompliance with prior audit recommendation: insufficient surety (fidelity) bond coverage

Indiana County

[Tunnelton-Conemaugh Volunteer Fire Department Relief Association of Conemaugh Township](#) – No findings.

Lackawanna County

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

Lancaster County

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

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

Luzerne County

[Firemen's Relief Association of the Excelsior Hose Company #2](#) – 1 finding: Inadequate minutes of meetings

McKean County

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

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

Montgomery County

[New Hanover Township Firefighter's Relief Association](#) – No findings.

Schuylkill County

[Community Fire Company New Ringgold Volunteer Firefighters' Relief Association](#) – No findings.

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

Westmoreland County

[Relief Association of the Paintertown Volunteer Fire Department of Penn Township](#) – No findings.

York County

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

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