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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



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## News for Immediate Release

October 12, 2022

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 12 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced audit reports have been released for 15 volunteer firefighters' relief associations (VFRAs) in Allegheny, Becks, Clearfield, Dauphin, Erie, Lancaster, Pike, Schuylkill, Somerset, Susquehanna, Wayne and Westmoreland 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.”

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](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Kennedy Township Independent Volunteer Firefighters' Relief Association](#) – No findings.

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

#### **Berks County**

[Friendship Fire Company Number One of Geigertown Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, inadequate minutes of meetings

#### **Clearfield County**

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

#### **Dauphin County**

[The Citizens Fire Company #1 of Highspire, Pennsylvania Volunteer Firemans Relief Association](#) – 5 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, noncompliance with prior audit recommendations: failure to maintain minutes of meetings, failure to adhere to association bylaws, unauthorized expenditure, failure to maintain a complete and accurate membership roster

**Erie County**

[Harborcreek Firemans Relief Association](#) – 1 finding: Inadequate relief association bylaws and inadequate signatory authority for the disbursement of funds

**Lancaster County**

[Blue Rock Fire Rescue Relief Association](#) – 3 findings: Failure to secure ownership interest in jointly purchased equipment, unauthorized expenditure, inadequate minutes of meetings. 1 observation: FDIC coverage limits exceeded

[Ronks Fire Company Relief Association, Inc.](#) – No findings.

**Pike County**

[Bushkill Volunteer Firefighter’s Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: failure to maintain a complete and accurate roster, unauthorized expenditures, inadequate minutes of meetings

**Schuylkill County**

[Firemen’s Relief Association of the Borough of Schuylkill Haven](#) – No findings.

**Somerset County**

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

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

**Susquehanna County**

[Hop Bottom Hose Company Volunteer Firemen’s Relief Association](#) – 1 finding: Untimely deposit of state aid

**Wayne County**

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

**Westmoreland County**

[Luxor Volunteer Fire Department Relief Association](#) – 1 finding: Untimely deposit of state aid

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