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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

November 2, 2022

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 19 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced audit reports have been released for 25 volunteer firefighters' relief associations (VFRAs) in Allegheny, Beaver, Berks, Bucks, Clinton, Delaware, Erie, Huntingdon, Indiana, Lehigh, Luzerne, Mercer, Northampton, Potter, Schuylkill, Sullivan, Warren, 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.”

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**

[Aleppo Township Volunteer Fireman’s Relief Association](#) – No findings.

#### **Beaver County**

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

#### **Berks County**

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

#### **Bucks County**

[Doylestown Firefighters’ Relief Association](#) 1 finding: inadequate administration of discretionary benefits

#### **Clinton County**

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

## **Delaware County**

[East Lansdowne Volunteer Firefighters' Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: untimely receipt and deposit of state aid, failure to maintain minutes of meetings, inadequate internal controls

[Relief Association of Upland Fire Company #1](#) – No findings.

## **Erie County**

[The Union City Fireman's Relief Association](#) – No findings.

## **Huntingdon County**

[The Three Springs Volunteer Firemen's Relief Association](#) – 2 findings: Untimely receipts and deposits of state aid, inadequate minutes of meetings and inadequate relief association bylaws

## **Indiana County**

[Clymer Volunteer Firefighters' Relief Association](#) – 2 findings: Untimely receipts and deposits of state aid, failure to maintain a Pennsylvania sales tax exemption number

## **Lehigh County**

[Coopersburg Volunteer Fireman's Relief Association](#) – 1 finding: Failure to deposit proceeds of equipment sold

[North Whitehall Township Volunteer Firemen's Relief Association](#) – Observation: FDIC coverage limits exceeded

## **Luzerne County**

[Wyoming Firemen's Relief Association of the Borough of Wyoming](#) – 3 findings: insufficient surety (fidelity) bond coverage, failure to maintain a complete and accurate equipment roster, inadequate financial record-keeping system

## **Mercer County**

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

## **Northampton County**

[Bethlehem Township Volunteer Fire Company Relief Association](#) – 3 findings: Failure to monitor financial accounts, inappropriate ownership of rescue vehicle, inadequate surety (fidelity) bond coverage. 1 observation: FDIC coverage limits exceeded

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

[Hecktown Volunteer Fire Company #1 Fireman's Relief Association](#) – Observation: FDIC coverage limits exceeded

## **Potter County**

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

## **Schuylkill County**

[West Penn Fire Co. No. 1, Inc. Firemans Relief Association](#) – No findings.

## **Sullivan County**

[The Endless Winds Volunteer Fire Co. Inc. Firemen's Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: failure to adhere to relief association bylaws, failure to maintain a

complete and accurate equipment roster, failure to maintain a complete and accurate membership roster

**Warren County**

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

**Washington County**

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

**York County**

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

[North Codorus Township Firemen's Relief Association of the North Codorus Township Fire Company, No. 1](#) – No findings.

[Goodwill Firefighters Relief Association of Jacobus](#) – 1 finding: Inadequate signatory authority for the disbursement of funds

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