
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 18 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 21 volunteer firefighters' relief associations (VFRAs) in Adams, Allegheny, Beaver, Berks, Bucks, Cambria, Chester, Clearfield, Dauphin, Fayette, Jefferson, Lehigh, Luzerne, Schuylkill, Tioga, Wayne, Wyoming 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.

Adams County

[Firemen’s Relief Association of Alpha Fire Company No. 1, Inc](#) – No findings.

Allegheny County

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

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

Beaver County

[Baden Volunteer Firemen’s Relief Association](#) – 1 finding: Inappropriate ownership of rescue vehicle

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

Berks County

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

Bucks County

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

Cambria County

[Gallitzin Fire Company, No. 1 Relief Association](#) – 1 finding: Failure to maintain minutes of meetings

Chester County

[Wagontown Volunteer Fire Company Relief Association](#) – 1 finding: Inappropriate ownership of rescue vehicle

Clearfield County

[B.J.W. Volunteer Fire Company Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster

Dauphin County

[Millersburg Fire Co. #1 Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster

Fayette County

[Markleysburg-Henry Clay Volunteer Firemen's Relief Association](#) – No findings.

Jefferson County

[Ringgold Area Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: untimely receipt and deposit of state aid

Lehigh County

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

Luzerne County

[Maltby Volunteer Firemen's Relief Association of Swoyersville, Pennsylvania](#) – No findings.

[The Volunteer Fire Department of Luzerne Relief Association](#) – 1 finding: Inadequate minutes of meetings

Schuylkill County

[Quakake Volunteer Fireman's Relief Association](#) – 1 finding: Failure to deposit proceeds from the sale of a jointly purchased vehicle

Tioga County

[Lawrenceville Volunteer Firefighters' Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

Wayne County

[Beach Lake Volunteer Firemen's Relief Association](#) – 1 finding: Unauthorized expenditure

Wyoming County

[Firemen's Relief Association of Tunkhannock, PA](#) – No findings.

York County

[Volunteer Firemen's Relief Association of Eagle Fire Co., No. 1, of Mount Wolf, Pennsylvania](#) – 6 findings: Noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, undocumented expenditures, unauthorized expenditures, failure to maintain minutes

of meetings, inadequate financial record-keeping system and inadequate internal controls,
inappropriate pre-signing of blank checks

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