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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



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## News for Immediate Release

December 13, 2022

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 24 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced audit reports have been released for 32 volunteer firefighters' relief associations (VFRAs) in Allegheny, Beaver, Bucks, Cambria, Carbon, Clarion, Fayette, Greene, Huntingdon, Lackawanna, Lancaster, Lycoming, Mercer, Montour, Northampton, Northumberland, Perry, Schuylkill, Snyder, Tioga, Venango, Wayne, 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.”

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**

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

#### **Beaver County**

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

#### **Bucks County**

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

[Riegelsville Community Volunteer Firefighters' Relief Fund Association](#) – No findings.

#### **Cambria County**

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

[South Fork Firemen's Relief Association of South Fork, PA](#) – 1 finding: Failure to maintain a Pennsylvania Sales tax exemption number

#### **Carbon County**

[Penn Forest Township Volunteer Fire Company #1 Firemen's Relief Association](#) – No findings.

#### **Clarion County**

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

[Sligo Volunteer Fire Department's Relief Association](#) – No findings.

#### **Fayette County**

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

#### **Greene County**

[Greensboro-Monongahela Township Volunteer Firefighters' Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

#### **Huntingdon County**

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

#### **Lackawanna County**

[Liberty Volunteer Firefighters Relief Association](#) – 2 findings: Failure to maintain a complete and accurate membership roster, failure to obtain a Pennsylvania sales tax exemption number

#### **Lancaster County**

[Garden Spot Fire Rescue Relief Association](#) – No findings.

[Relief Association of Lititz Fire Company Number 1 of Lititz, Pennsylvania](#) – 1 finding: Failure to deposit proceeds from vehicle sold

[The Lincoln Firemen's Relief Association of the Lincoln Fire Company No. 1 of Ephrata](#) – No findings.

#### **Lycoming County**

[Ralston Volunteer Fire Company Relief Association of Ralston, McIntyre Township](#) – 4 findings: Noncompliance with prior audit recommendation: inadequate signatory authority for the disbursement of funds, failure to maintain minutes of meetings, failure to maintain a complete and accurate equipment roster, failure to maintain a complete and accurate membership roster

#### **Mercer County**

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

#### **Montour County**

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

#### **Northampton County**

[Hanover Township Volunteer Fire Company #1 Firemen's Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: unauthorized expenditures, noncompliance with prior audit recommendation: inadequate relief association bylaws

#### **Northumberland County**

[The Volunteer Fireman's Relief Association of Lower Mahanoy Fire Company](#) – 3 findings:  
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 maintain a complete and accurate roster

**Perry County**

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

**Schuylkill County**

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

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

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

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

**Snyder County**

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

**Tioga County**

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

**Venango County**

[Reno Volunteer Fire Department Relief Association](#) – 4 findings: Noncompliance with prior audit recommendation: untimely deposit of state aid, noncompliance with prior audit recommendation: failure to conduct annual physical equipment inventories, inadequate minutes of meetings, inadequate signatory authority for the disbursement of funds

**Wayne County**

[Hamlin Fire & Rescue Company Firefighters Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

**Westmoreland County**

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

**York County**

[Laurel Volunteer Firemans Relief Association of Windsor, PA](#) – No findings.

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