



PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

Jan. 12, 2022

Auditor General DeFoor Releases Audits of Volunteer Firefighters' Relief Associations in 17 Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for 30 volunteer firefighters' relief associations (VFRAs) in 17 counties.

“Thousands of volunteer firefighters benefit from the state aid provided to relief associations,” DeFoor said. “Our audits make sure they have the life-saving equipment, critical training and insurance they need to help keep Pennsylvanians safe.”

DeFoor applauded seven of the 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 risk having 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.

Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Adams County

[United Hook & Ladder Company #33 Relief Association](#) – Finding: Inadequate minutes of meetings.

Allegheny County

[Rainbow Volunteer Fire Company Welfare and Relief Association of White Oak](#) – No findings.

[Fawn Township Fire Department No. 1 Fireman's Relief Association](#) – Finding: A rescue trailer purchased by the VFRA was inappropriately titled to the affiliated fire department.

[Cochran Hose Company Relief Association](#) – Finding: Inappropriate equipment donation transaction.

Bedford County

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

Chester County

[Westwood Fireman's Relief Association](#) – Finding: Noncompliance with prior audit recommendation regarding unauthorized expenditures totaling \$15,894.

[Longwood Firefighters' Relief Association](#) – Two findings: Unauthorized expenditure of \$8,677. Duplicate payments totaling \$3,307.

[Po-Mar-Lin Firefighters' Relief Association](#) – Two findings: Untimely deposit of state aid. Improper equipment donation transaction.

Clearfield County

[Penfield Volunteer Fireman Relief Association](#) – Finding: Untimely deposit of state aid.

Dauphin County

[Pillow Volunteer Firemens' Relief Association](#) – No findings.

Erie County

[The Perry Hi-Way Hose Company Relief Association](#) – No findings.

Franklin County

[Pleasant Hall Volunteer Fireman's Relief Association](#) – Finding: Noncompliance with prior audit recommendation regarding failure to maintain a complete and accurate equipment roster.

Indiana County

[Aultman Volunteer Fire Association Relief Fund](#) – Three findings: Unauthorized expenditures totaling \$704. Inadequate association bylaws. Inadequate minutes of meetings.

Lancaster County

[Upper Leacock Township Firefighters Relief Association](#) – Finding: Failure to maintain a complete and accurate equipment roster.

[Refton Community Fire Company Relief Association](#) – Finding: Noncompliance with prior audit recommendation regarding unauthorized expenditures totaling \$426.

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

Lebanon County

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

Mercer County

[Wheatland Volunteer Firemen's Relief Association](#) – Finding: Undocumented expenditure of \$472.

Mifflin County

[New Lancaster Valley Volunteer Firefighter's Relief Association](#) – Two findings: Failure to maintain minutes of meetings. Failure to deposit restitution payments.

[The Lewistown Firemen's Relief Association of Lewistown Borough Firemen's Relief](#) – Finding: Failure to maintain adequate bond coverage for the association's disbursing officer.

Montgomery County

[McKinley Volunteer Fire Company Relief Association](#) – Four findings: Failure to deposit proceeds from sale of a jointly purchased vehicle. Failure to comply with terms of loan agreement. Failure to maintain a complete and accurate equipment roster. Failure to maintain a complete and accurate member roster.

Somerset County

[Relief Association of the Berlin Fire Department](#) – Finding: Failure to maintain adequate bond coverage for the association's disbursing officer.

[Boswell Volunteer Fire Company Relief Association](#) – Finding: Insufficient bond coverage for the association's disbursing officer.

Westmoreland County

[Yukon South Huntingdon Township Volunteer Fire Company Relief Association](#) – Finding: Failure to maintain a state sales tax exemption number, which expired in 2003.

[Youngwood Volunteer Hose Company No. 1 Relief Association](#) - Finding: Insufficient bond coverage to cover the association's disbursing officer.

[Lowber Volunteer Fire Company of Sewickley Township Relief Fund Association](#) – Three findings: Unauthorized expenditures totaling \$238. Inadequate signatory authority for the disbursement of funds. Failure to obtain a state sales tax exemption number.

[Volunteer Fireman's Relief Association of North Huntingdon Township](#) – Two findings: Inappropriate titling of rescue vehicles purchased by the VFRA. Failure to follow association bylaws by failing to fill an officer position.

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

[Grapeville Volunteer Fire Company Relief Association](#) – Finding: Unauthorized expenditure of \$695.

Wyoming County

[Factoryville Fire Company Firemen's Relief Association](#) – Two findings: Unauthorized expenditure of \$1,644. Noncompliance with prior audit recommendation for failing to maintain a complete and accurate equipment roster.

Review other recent audits and learn more about the Department of the Auditor General online at www.PaAuditor.gov.

###