



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 of Volunteer Firefighters' Relief Associations in 26 Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for 34 volunteer firefighters' relief associations (VFRAs) in 26 counties.

“Relief associations provide vital support to Pennsylvania’s first responders and our audits make sure state aid is used to maximize public safety and protect firefighters,” DeFoor said.

DeFoor praised the 12 VFRAs that had 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 legally separate from the fire departments that they support.

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

Adams County

[Fairfield Community Firemen’s Relief Association](#) – Finding: Failure to segregate association officer duties; one person served as both treasurer and secretary of the VFRA.

Allegheny County

[Etna Volunteer Fireman’s Relief Association](#) – Finding: Inappropriate titling of rescue vehicle.

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

Blair County

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

Bucks County

[Firemen's Relief Association of Good Will Hose Company No. 3](#) – Finding: Failure to maintain minutes of meetings.

Bradford County

[Firemen's Relief Association of Athens](#) – Five findings: Noncompliance with prior audit recommendation on failure to maintain a complete and accurate equipment roster. Noncompliance with prior audit recommendation on failure to maintain a complete and accurate membership roster. Inadequate association bylaws. Failure to maintain a state sales tax exemption number. The VFRA made an unsecured loan of \$40,000 to the affiliated fire company.

Butler County

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

Cambria County

[Dale Borough Fire Company Relief Association](#) – Failure to maintain a state sales tax exemption number, which expired in 2009.

Chester County

[Kimberton Firemen's Relief Association](#) – Two findings: Inadequate signatory authority for disbursement of funds. Failure to maintain minutes of meeting.

[Twin Valley Fire Department Relief Association](#) – No findings.

[West Grove Fire Company Volunteer Fireman's Relief Association](#) – Finding: Failure to maintain a complete and accurate equipment roster.

Clearfield County

[LeContes Mills Volunteer Firemen's Relief Association](#) – Two findings: Unauthorized expenditure totaling \$471. Failure to maintain a state sales tax exemption number, which expired in 2006.

Cumberland County

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

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

[West Pennsboro Volunteer Firemen's Relief Association](#) – Two findings: Inadequate minutes of meetings. Failure to maintain a state sales tax exemption number, which expired in 2009.

Fayette County

[Bullskin Volunteer Fireman's Relief Association](#) – Two findings: Inadequate signatory authority for the disbursement of funds. Unauthorized expenditure totaling \$333.

Greene County

[Nemacolin Volunteer Fire Company Relief Association](#) – Two findings: Noncompliance with prior audit recommendation on failing to maintain bond coverage. Failure to maintain minutes of meetings.

Indiana County

[Clyde Volunteer Fire Company of West Wheatfield Township Relief Association](#) – No findings.

Lancaster County

[West Willow Volunteer Firefighter's Relief Association](#) – No findings.

[Manheim Fireman's Relief Association of the Hope Fire Company No. 1](#) – No findings.

Lehigh County

[Upper Macungie Township Volunteer Firemen's Relief Association](#) – Four findings: Noncompliance with prior audit recommendation on failure to maintain a complete and accurate equipment roster. Failure to maintain a complete and accurate membership roster. Untimely deposit of state aid received via Lowhill Township. Duplicate payment totaling \$2,146 for rope rescue equipment.

Mercer County

[Farrell Volunteer Firefighters' Relief Association](#) – Four findings: Failure to comply with terms of maintenance agreements that resulted in unauthorized expenditures. Inappropriate titling of rescue vehicle. Inadequate minutes of meetings. Inadequate association bylaws.

[Fredonia Volunteer Firemen's Relief Association](#) – Finding: Failure to segregate association officer duties; one person serves as both treasurer and secretary.

Monroe County

[Barrett Township Firemen's Relief Association](#) – Finding: insufficient surety bond coverage.

[Delaware Water Gap Volunteer Firemen's Relief Association](#) – Three findings: Untimely deposit of state aid. Inadequate minutes of meetings. Failure to maintain a complete and accurate equipment roster.

Northampton County

[Freemansburg Volunteer Firemen's Relief Association](#) – Five findings: Noncompliance with prior audit recommendation involving failure to comply with the terms of a mortgage agreement with the affiliated fire company. Noncompliance with prior audit recommendation on inadequate minutes of meetings. Noncompliance with prior audit recommendation on insufficient surety bond coverage. Undocumented expenses totaling \$1,400 in cash disbursements. Inadequate signatory authority for disbursement of funds.

Pike County

[Greeley Volunteer Firefighters' Relief Association](#) – Two findings: Noncompliance with prior audit recommendations involving failing to maintain surety bond coverage and inadequate minutes of meetings.

Potter County

[Roulette Chemical Engine Co. #1 Inc. Relief Association](#) – Finding: Noncompliance with prior audit recommendation involving an unauthorized expenditure of \$810.

Somerset County

[Scalp Level and Paint Borough Volunteer Firemen's Relief Association](#) – No findings.

Schuylkill County

[Borough of Auburn Firemen's Relief Association](#) – Finding: Insufficient surety bond coverage.

Snyder County

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

Sullivan County

[Eldredsville Volunteer Firefighter's Relief Association](#) – No findings.

Warren County

[Sugar Grove Volunteer Firemen's Relief Association](#) – Finding: Undocumented expenses of \$780 due to misplaced invoices.

Westmoreland County

[South New Kensington Volunteer Fireman's Relief Association](#) – Three findings: Unauthorized expenditures of \$46,500 in lease payments made on behalf of the affiliated fire company. Inappropriate titling of rescue vehicle. Inadequate financial record-keeping system.

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

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