
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.paauditor.gov



News for Immediate Release

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Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in Nine Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Beaver, Bradford, Centre, Clarion, Crawford, Lebanon, Northampton, Venango, and York counties.

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

The Department of the Auditor General distributes state aid to VFRAs and audits how they use the funds, which are generated by a 2 percent tax on fire insurance policies sold in Pennsylvania by out-of-state companies.

In 2020, \$60.25 million went to 2,518 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs must comply with applicable state laws, contracts, bylaws and administrative procedures in managing the receipt and expenditure of relief association funds. Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Beaver County

[West Mayfield VFRA](#) – One finding. Noncompliance with prior audit recommendation to address inappropriate ownership of rescue vehicle. A vehicle purchased by the VFRA was improperly titled to the affiliated fire department.

Bradford County

[Monroe Borough VFRA](#) – One finding. Noncompliance with prior audit recommendation to maintain a complete and accurate equipment roster.

Centre County

[Boalsburg VFRA](#) – No findings.

Clarion County

[Shippen-Elk Township VFRA](#) – One finding. Failure to deposit \$7,325 in state aid received via Elk Township in a timely manner.

Crawford County

[Conneaut Lake Borough and Sadsbury Township VFRA](#) – One finding. Failure to ensure that a refinanced loan of \$76,415 was adequately secured.

[Fellows' Club VFRA](#) – Three findings. Noncompliance with prior recommendation to maintain adequate bond coverage for its disbursing officer, which it later corrected. Failure to deposit \$12,038 in proceeds from the sale of investments into the association's bank account. Failure to obtain a state sales tax exemption number from the Department of Revenue.

Lebanon County

[Lickdale Community VFRA](#) – Two findings. The former relief association, which merged with several others in late 2018, failed to maintain a complete and accurate equipment roster and failed to maintain bond coverage for its disbursing officer.

Northampton County

[Bushkill Township VFRA](#) – One finding. Failure to maintain a complete and accurate equipment roster.

Venango County

[Polk Fire-Rescue Inc. VFRA](#) – No findings.

York County

[Susquehanna Fire Co. #1](#) – No findings.

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