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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.paauditor.gov



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## News for Immediate Release

Feb. 18, 2021

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

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Clinton, Jefferson, Lebanon, Mercer, Montgomery, Northampton, and Schuylkill counties.

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

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](http://www.PaAuditor.gov/audit-reports).

#### **Clinton County**

[Lamar Township VFRA](#) – No findings.

#### **Jefferson County**

[Perry Township VFRA](#) – One finding. Noncompliance with a prior audit recommendation of inadequate signatory authority for the disbursement of funds after several checks were not signed by two VFRA officers as required by state law and the association's bylaws.

#### **Lebanon County**

[Greenpoint VFRA](#) – Five findings. Noncompliance with prior audit recommendation on failure to maintain bond coverage for its disbursing officer. Noncompliance with prior audit recommendation on failure to maintain a complete and accurate equipment roster after purchasing \$1,099 worth of equipment during audit period. Noncompliance with prior audit recommendation on failure to provide adequate documentation to support \$250 of undocumented expenditures. Failure to deposit \$224 and \$11,391 in 2017 state aid allocations received from Cold Spring Township and Union Township. Failure to maintain detailed minutes of meetings as required by state law and the VFRA's bylaws.

**Mercer County**

[Shenango Township VFRA](#) – Two findings. Failure to secure proportional ownership interest in \$12,000 worth of vehicle and equipment purchases.

**Montgomery County**

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

**Northampton County**

[Bath VFRA](#) – No findings.

[Pen Argyl VFRA](#) – No findings.

**Schuylkill County**

[Coaldale VFRA](#) – No findings.

[Nuremberg-Weston VFRA](#) – One finding. Failure to maintain detailed minutes of meetings as required by state law and the VFRA's bylaws.

[Port Clinton VFRA](#) – No findings.

Learn more about the Department of the Auditor General online at [www.PaAuditor.gov](http://www.PaAuditor.gov).

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