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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  [www.paauditor.gov](http://www.paauditor.gov)



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## News for Immediate Release

Feb. 25, 2021

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

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Bucks, Lawrence, Northampton, Northumberland, Schuylkill, Warren, Wayne, and Westmoreland 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](http://www.PaAuditor.gov/audit-reports).

#### **Bucks County**

[Edgely VFRA](#) – One finding. Failure to maintain detailed minutes of meetings as required by state law and the relief association’s bylaws.

#### **Lawrence County**

[Enon Valley VFRA](#) – Four findings. Failure to provide supporting documentation for the reimbursement of \$4,512 in expenditures and noncompliance with previous recommendation to document expenditures. Failure to maintain a complete and accurate equipment roster and noncompliance with previous recommendation to keep accurate equipment roster. Failure to establish an adequate and accurate financial record-keeping system. Inadequate signatory authority for the disbursement of funds after a check was not signed by two VFRA officers as required by state law and the association’s bylaws.

#### **Northampton County**

[Tatamy VFRA](#) – Four findings. Failure to provide supporting documentation for \$300 in expenditures and noncompliance with previous recommendation to document expenditures. The relief association reimbursed an unauthorized \$1,000 grant-writing expense that is not permitted under the relief association’s bylaws or state law. Failure to maintain detailed minutes of meetings as required by state law and the association’s bylaws. Failure to conduct annual equipment inventory documentation.

### **Northumberland County**

[Warrior Run VFRA](#) – One finding. \$2,586 worth of unauthorized expenditures for a surety bond policy for the affiliated fire department, which is not authorized by state law.

### **Schuylkill County**

[Middleport VFRA](#) – Five findings. Noncompliance with previous audit recommendation on failure to maintain a complete and accurate equipment roster. Failure to deposit \$500 in proceeds from the sale of a jointly purchased vehicle. Failure to provide documentation on \$1,011 worth of expenditures. Failure to maintain detailed minutes of meetings as required by state law and the association’s bylaws. Failure to maintain a federal tax identification number.

### **Warren County**

[Tidioute VFRA](#) – One finding. Inadequate signatory authority for the disbursement of funds after six checks were not signed by two VFRA officers as required by state law and the association’s bylaws.

### **Wayne County**

[Greene Dreher VFRA](#) – One finding. Inadequate signatory authority for the disbursement of funds after checks were not signed by two VFRA officers as required by state law and the association’s bylaws.

### **Westmoreland County**

[Oklahoma VFRA](#) – One finding. Noncompliance with prior audit recommendation on failure to secure ownership interest in proceeds from sale of jointly purchased rescue vehicle, with \$15,694 still owed to the relief association by the affiliated fire department.

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

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