
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



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News for Immediate Release

Feb. 25, 2022

Auditor General DeFoor Releases Audits of Fire Relief Associations in Clearfield, Lancaster, Montgomery and Sullivan Counties

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

“Our audits help to make sure that VFRAs are properly using state funds to help first responders protect communities and save lives,” DeFoor said.

DeFoor applauded the Glen Hope and Ephrata 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.

Clearfield County

[Glen Hope Firemen’s Relief Association](#) – No findings.

Lancaster County

[Ephrata Firefighters Relief Association of the Pioneer Steam Fire Engine Company](#) – No findings.

Montgomery County

[Firemen’s Relief Association of Limerick Township](#) – Finding: An unauthorized expenditure of \$385, which was subsequently reimbursed by the affiliated fire department.

Sullivan County

[Ber-Mill Fireman's Relief Association](#) – Two findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Failure to obtain a state sales tax exemption number for the VFRA instead of using the affiliated fire department's number.

[Dushore Firemen's Relief Association](#) – Two findings: Noncompliance with prior audit recommendation involving inadequate signatory authority for checks, which must be signed by two association officers. Failure to obtain a state sales tax exemption number for the VFRA instead of using the affiliated fire department's number.

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

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