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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.pauditor.gov



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## News for Immediate Release

March 4, 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 Allegheny, Dauphin, Lebanon, Mercer, Montgomery, Schuylkill, and Wayne counties.

“My audits make sure that Pennsylvania’s dedicated volunteer firefighters have the support they need to keep our citizens and communities safe,” 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).

#### **Allegheny County**

[Oak Ridge VFRA](#) – Two findings. The relief association made three unsecured loans totaling nearly \$122,000 to the affiliated fire department without executing formal written agreements. Also, there was inadequate signatory authority for the disbursement of funds after 28 out of 35 checks were not signed by two authorized VFRA officers as required by state law and the association’s bylaws.

#### **Dauphin County**

[Berrysburg VFRA](#) – Three findings. Noncompliance with prior audit recommendation involving inadequate relief association bylaws. Failure to maintain detailed meeting minutes as required by state law and the relief association’s bylaws. Failure to maintain a complete and accurate equipment roster for \$10,553 worth of equipment.

#### **Lebanon County**

[Union Hose of Annville VFRA](#) – Four findings. Noncompliance with previous audit recommendation on unauthorized expenditures. Noncompliance with previous audit recommendation on inappropriate pre-signing of four blank checks. Failed to maintain detailed minutes of minutes as required by state law and the relief association’s bylaws. Failure to maintain a complete and accurate equipment list.

#### **Mercer County**

[East End VFRA](#) – Two findings. Noncompliance with previous audit recommendation on failure to provide supporting documentation for more than \$27,000 in expenditures. Failure to disclose a related-party contract in which a vendor related to the VFRA’s treasurer was paid \$50,637 for equipment purchases.

**Montgomery County**

[Ogontz Fire Company VFRA](#) – No findings.

[Philadelphia Steam Fire Engine Co. #1 VFRA](#) – One finding. Failure to maintain a complete and accurate equipment inventory related to \$12,616 worth of equipment purchases.

**Schuylkill County**

[New England Valley VFRA](#) – No findings.

[South Cass Citizens’ VFRA](#) – No findings.

**Wayne County**

[Ledgedale VFRA](#) – No findings.

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

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