



PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

March 8, 2022

Auditor General DeFoor Releases Audits of Volunteer Fire Relief Associations in 16 Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for volunteer firefighters’ relief associations (VFRAs) in 16 counties.

“Our audits help to make sure that Pennsylvania’s dedicated volunteer firefighters have the resources they need to save lives and protect our communities,” DeFoor said.

DeFoor applauded 11 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.

Adams County

[East Berlin Firemens Relief Fund Association](#) – Four findings: Noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster. Improperly documented merger. Untimely deposit of state aid. Inadequate minutes of meetings.

Berks County

[Mt. Penn Fire Co. Relief Association](#) – No findings.

Blair County

[Phoenix Firemen’s Relief Association](#) – Four findings: Noncompliance with prior audit recommendation involving untimely deposit of state aid. Undocumented expenditures totaling \$523. Inadequate record-keeping system. Failure to maintain a state sales tax exemption number, which expired in 2006.

Centre County

[Firemen's Relief Association of Millheim](#) – No findings.

Chester County

[Thorndale Volunteer Fireman's Relief Association](#) – Two findings: Noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster. Noncompliance with prior audit recommendation involving insufficient surety bond coverage.

Clearfield County

[Union Township Civilian Defense Fireman's Relief Association](#) – No findings.

Columbia County

[Conyngham Township Fireman's Relief Association](#) – Eight findings: Undocumented expenditures totaling \$1,059. Failure to maintain sufficient surety bond coverage. Failure to maintain a state sales tax exemption number. Failure to disclose a related-party transaction. Inadequate signatory authority for the disbursement of funds. Inadequate financial record-keeping system and internal controls. Inadequate minutes of meetings. Failure to maintain a complete and accurate equipment roster.

Cumberland County

[Volunteer Firemen's Relief Association of East Pennsboro Township](#) – No findings.

[Rural Relief Association of the Vigilant Hose Company #1](#) – Finding: Failure to maintain a complete and accurate equipment roster.

Delaware County

[Ogden Fire Company No. 1 Relief Association](#) – Two findings: Unauthorized expenditure of \$1,715 for a fire company insurance premium. Failure to maintain a complete and accurate equipment roster.

[Marple Township Ambulance Corps Volunteer Firemen's Relief Association](#) – Findings: Noncompliance with three prior audit recommendations – VFRA may not comply with requirements of state law because it is not affiliated with a fire company; unauthorized expenditures; undocumented expenditures. New findings: Inappropriate use of VFRA-owned vehicles. Duplicate payments. Inadequate record-keeping system. Failure to maintain a complete and accurate equipment roster. Unsecured loan.

[Clifton Heights Volunteer Firefighters' Relief Association](#) – No findings.

[Reliance Hook and Ladders' Firemen's Relief Association](#) – Three findings: Unauthorized expenditures totaling \$3,013, including \$2,534 spent on food. Payment of state sales tax due to an incorrect tax exemption number. Inadequate minutes of meetings.

Fayette County

[Collier Volunteer Fire Department Relief Association](#) – No findings.

Lancaster County

[Robert Fulton Firemen's Relief Association](#) – Three findings: VFRA unable to provide appropriate ownership documentation for a rescue vehicle. Failure to secure ownership interest in jointly purchased equipment. Undocumented credit card expenditure totaling \$784.

Lackawanna County

[Olyphant Volunteer Firefighters Relief Association](#) – No findings.

Lebanon County

[Relief Association of Citizen's Fire Company No. 1 of Palmyra](#) – Finding: Noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

Lycoming County

[Independent Hose Co. Relief Association](#) – No findings.

Westmoreland County

[Salem Township Volunteer Fire Department Company 1 Relief Association](#) – No findings.

[South New Kensington Volunteer Fireman's Relief Association](#) (updated) – Finding: Inadequate financial record-keeping system.

York County

[Craley Community Fire Company Relief Association](#) – No findings.

[North Hopewell-Winterstown Volunteer Firemen's Relief Association](#) – No findings.

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

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