
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.pauditor.gov



News for Immediate Release

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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 Adams, Allegheny, Bradford, Bucks, Crawford, Lackawanna, Luzerne, and Montgomery 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.

Adams County

[The Greenmount Firemen's Relief Association](#) – Three findings. Noncompliance with prior audit recommendation to register its checking account under its own tax identification number rather than the affiliated fire department's number. In addition, the association did not deposit the 2017 state aid allocation it received from Freedom Township until late 2020. The VFRA also failed to maintain a complete and accurate equipment roster.

Allegheny County

[Central VFRA](#) – No findings.

Bradford County

[Vigilante Engine Company No. 1 VFRA](#) – Three findings. Noncompliance with prior audit recommendation to maintain a complete and accurate equipment roster, resulting in \$1,199 in undocumented equipment purchases. Noncompliance with prior audit recommendation resulting in \$170 worth of undocumented expenditures. Failure to maintain adequate bond coverage for \$66,763 in cash assets.

Bucks County

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

Crawford County

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

Lackawanna County

[Throop VFRA](#) – No findings.

Luzerne County

[Nescopeck VFRA](#) – One finding. Noncompliance with previous audit recommendation regarding inadequate signatory authority for the disbursement of funds as required by state law and VFRA bylaws.

[Nescopeck Township VFRA](#) – One finding. Noncompliance with prior audit recommendation on unauthorized expenditures. During the current audit period, the VFRA spent \$4,971 to repair an outdoor LED sign owned by the affiliated fire company, an expense not authorized by state law.

Montgomery County

[Lower Frederick VFRA](#) – No findings.

[The United Firemen's Relief Association of the Borough of Conshohocken](#) – No findings.

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