
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.paauditor.gov



News for Immediate Release

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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 Chester, Crawford, Dauphin, Lackawanna, Montgomery, Pike, and Warren 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 or face the potential withholding of future state aid. Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Chester County

[Honey Brook Fire Co. #1 Relief Association](#) – Five findings. Noncompliance with prior audit finding to conduct annual physical equipment inventories. Failure to secure ownership interest in \$61,969 worth of jointly purchased equipment. The relief association was unable to provide adequate supporting documentation for expenditures. Failure to maintain a complete and accurate membership roster. Failed to maintain detailed minutes of meetings as required by state law the relief association’s bylaws.

Crawford County

[Centerville VFRA](#) – Six findings. Noncompliance with prior audit recommendation to provide adequate supporting documentation for expenditures during audit period. Noncompliance with prior audit recommendation on failure to maintain a complete and accurate equipment roster resulting in \$19,406 in undocumented expenses. Noncompliance with prior audit recommendation on failure to maintain a complete and accurate membership roster. Noncompliance with prior audit recommendation to ensure the timely receipt and deposit of state aid. Failure to establish an adequate financial record-keeping system. Failure to maintain a state sales tax exemption number, which expired in 2004.

Dauphin County

[Steelton VFRA](#) – Two findings. Noncompliance with previous audit recommendation to address inadequate relief association bylaws. Failure to maintain a detailed meeting minutes as required by state law and relief association bylaws.

Lackawanna County

[Jefferson Township VFRA](#) – One finding. Inadequate signatory authority for the disbursement of funds. State law and association bylaws require two VFRA officers to sign each check.

[Newton-Ransom VFRA](#) – Two findings. Noncompliance with previous audit recommendation on failure to maintain a complete and accurate equipment roster. Noncompliance with previous audit recommendation on inappropriate ownership of a rescue vehicle that is incorrectly titled to the affiliated fire department.

Montgomery County

[Good Will Steam Fire Engine Company #1](#) – One finding. Inappropriate ownership of rescue boat trailers that were not titled to the VFRA after purchase.

[La Mott VFRA](#) – Two findings. Noncompliance with previous audit recommendation on failure to maintain a complete and accurate equipment roster. Failure to obtain a state sales tax exemption number.

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

Pike County

[Blooming Grove VFRA](#) – One finding. Failure to segregate relief association officers' duties.

Warren County

[Russell VFRA](#) – One finding. Failure to segregate relief association officers' duties and inadequate signatory authority for the disbursement of funds.

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