
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

March 24, 2022

Auditor General DeFoor Releases Audits of Fire Relief Associations in Columbia, Erie and Westmoreland Counties

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

“Relief associations provide vital support to Pennsylvania’s first responders and our audits make sure state aid is used to maximize public safety and protect firefighters,” DeFoor said.

DeFoor applauded the Centralia VFRA 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.

The department is statutorily required to audit liquid fuel tax collections by municipalities; municipal pension plans and volunteer fire relief associations that receive state aid from the department; various county offices and numerous other state government entities.

Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Columbia County

[Centralia Fire Company Firemen’s Relief Association](#) – No findings.

Erie County

[Albion Volunteer Fireman's Relief Association](#) – Six findings: Noncompliance with prior audit recommendations regarding unauthorized expenditures, an unsecured loan, failure to secure ownership interest in a jointly owned vehicle, and failure to maintain a complete and accurate equipment roster. Failure to maintain minutes of meetings. Failure to maintain a complete and accurate membership roster.

Westmoreland County

[Arnold Volunteer Fire Department Relief Association](#) – Five findings: Unauthorized expenditures totaling \$4,650 in “early” death benefits paid to living VFRA members. Untimely receipt of state aid from Arnold City. Failure to maintain a complete and accurate equipment roster. Inadequate relief association bylaws and a failure to adhere to them. Inadequate record-keeping system.

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

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