

---

# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.paauditor.gov



---

## News for Immediate Release

March 25, 2021

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in Five Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Delaware, Elk, Jefferson, Montgomery, and Schuylkill 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 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](http://www.PaAuditor.gov/audit-reports).

#### **Delaware County**

[The Collingdale Firemen's Relief Association](#) – One finding: Noncompliance with previous audit recommendation on failure to conduct annual equipment inventories.

#### **Elk County**

[St. Marys Firemen's Relief Association](#) – Four findings: The relief association spent \$8,263 to maintain equipment owned by the affiliated fire company, which is not authorized by state law. The association spent \$28,586 in a jointly purchased equipment without securing ownership interests. The VFRA failed to maintain detailed minutes of meetings and a complete and accurate equipment roster.

#### **Jefferson County**

[Knox Township Volunteer Fireman's Relief Association](#) – Three findings: The association was unable to provide adequate supporting documentation for \$14,178 in expenses. Failure to maintain a complete and accurate equipment roster. Inadequate financial record-keeping system that did not establish adequate accounting procedures.

#### **Montgomery County**

[Plymouth Township Firemen's Union and Relief Association](#) – Two findings: The VFRA failed to receive and deposit its share of the proceeds from the sale of a vehicle that was jointly owned with an affiliated fire department. The association also spent \$5,800 for items that are not authorized by state law.

**Schuylkill County**

[North End Volunteer Fireman's Relief Association of Pine Grove](#) – Two findings: The association was unable to provide adequate supporting documentation for \$2,130 in expenditures. Noncompliance with prior audit recommendation in failure to maintain a state sales tax exemption number, which expired in 2010.

Learn more about the Department of the Auditor General online at [www.PaAuditor.gov](http://www.PaAuditor.gov).

###