
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

March 29, 2022

Auditor General DeFoor Releases Audits of Fire Relief Associations in Eight Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for 10 volunteer firefighters’ relief associations (VFRAs) in Butler, Carbon, Clearfield, Lancaster, Luzerne, Warren, Westmoreland and York counties.

“Our audits make sure state aid for volunteer firefighters is used to maximize public safety and help protect lives and property,” DeFoor said.

DeFoor applauded four 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.

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.

Butler County

[Connoquenessing Volunteer Fireman’s Relief Association](#) – Two findings: Unauthorized expenditure of \$853 for maintenance on a vehicle owned by the affiliated fire company. Inadequate signatory authority for disbursement of funds.

Carbon County

[Aquashicola Volunteer Firemen’s Relief Association](#) – No findings.

Clearfield County

[Osceola Mills Firemen's Relief Association](#) – No findings.

Lancaster County

[Strasburg Fire Company Number 1 Relief Fund Association](#) – Finding: Inadequate signatory authority for the disbursement of funds.

Luzerne County

[Larksville Firemen's Relief Association](#) – Finding: Failure to deposit prorated share of proceeds from sale of jointly purchased trailer.

Warren County

[Scandia Volunteer Firemen's Relief Association](#) – No findings.

Westmoreland County

[Sewickley Township Volunteer Firemen's No. 1 Relief Association, Herminie](#) – Two findings: Unauthorized expenditures of \$7,632 for maintenance on a vehicle owned by the affiliated fire company. Failure to maintain a state sales tax exemption number, which expired in 2009.

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

York County

[Volunteer Firefighter's Relief Association of Leo Independent Fire Engine Company No. 1](#) – Four findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Failure to maintain bond coverage. Failure to maintain a complete and accurate membership roster. Failure to maintain minutes of meetings.

[Felton Firefighters' Relief Association](#) – Five findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Untimely deposit of state aid. Failure to maintain a complete and accurate membership roster. Failure to maintain minutes of meetings. Improper merger procedures.

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

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