
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 Five Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Clinton, Luzerne, Montgomery, Northumberland, and Washington counties.

“My department’s audits make sure that dedicated volunteer firefighters have the support they need to keep our citizens and communities safe,” DeFoor said.

DeFoor also praised the Bentleyville and Claysville VFRAs for having no audit findings.

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.

Relief associations are separate legal entities from the fire departments they support. 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.

Clinton County

[Beech Creek - Blanchard Volunteer Fireman's Relief Association](#) – One finding: The relief association spent \$1,476 for maintenance on a vehicle owned by the affiliated fire company, an expense not authorized by state law.

Luzerne County

[Laurel Run Fireman's Relief Association](#) – Five findings: Noncompliance with prior audit recommendation on inappropriate ownership of a rescue vehicle. Improper transfer of \$10,350 in funds to the affiliated fire company's checking account and failure to adhere to relief association bylaws. Failure to obtain a state sales tax exemption number for the association. Failure to maintain the minutes of meetings as required by state law and the relief association's bylaws. Failure to maintain and complete an accurate equipment roster.

Montgomery County

[Horsham Fire Company No. 1 Relief Association](#) – Three findings: The relief association spent \$5,332 for equipment installed in an emergency vehicle owned by the affiliated fire company but failed to secure partial ownership interest. The association had \$753 in expenditures not authorized by state law. It failed to maintain a complete and accurate equipment roster. Observation: As discussed in prior audits, the relief association again failed to ensure that all cash deposits were below the FDIC coverage limits per account.

Northumberland County

[The Northumberland Firemen’s Relief Association](#) – Two findings: Failure to maintain bond coverage on its authorized disbursing officer as required by state law. Failure to conduct annual physical equipment inventories.

Washington County

[Bentleyville Volunteer Firefighters’ Relief Association](#) – No findings.

[Claysville Volunteer Fire Department Relief Association](#) – No findings.

Learn more about the Department of the Auditor General online at www.PaAuditor.gov.

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