
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.pauditor.gov



News for Immediate Release

April 8, 2021

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 Allegheny, Bucks, Erie, Fayette, Lebanon, Northumberland, and Westmoreland counties.

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

DeFoor also praised the Elizabeth, Parkland, and West Leechburg 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.

Allegheny County

[Elizabeth Borough Volunteer Fireman’s Relief Association](#) – No findings.

[Pleasant Hills Volunteer Fire Company and Relief Association, Inc.](#) – One finding: The relief association spent \$3,084 on a commercial insurance policy for the affiliated fire company’s building, which is not authorized by state law.

[Stowe Township General Volunteer Fire Department Relief Association](#) – One finding: Failure to maintain an adequate level of bond coverage on its disbursing officer as required by state law.

Bucks County

[The Volunteer Fireman’s Relief Association of Parkland](#) – No findings.

Erie County

[The North East Volunteer Firemen’s Relief Association](#) – One finding: The relief association did not formally define discretionary benefits for officer compensation being offered to its members.

Fayette County

[Republic Volunteer Firefighters' Relief Association](#) – One finding: Inadequate signatory authority for the disbursement of funds. State law and association bylaws require the signatures of two VFRA officers on checks.

Lebanon County

[Kutztown Volunteer Community Fire Company Relief Association](#) – One finding: Failure to maintain detailed minutes of meetings as required by state law and the association's bylaws.

Northumberland

[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.

Westmoreland

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

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

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