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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.pauditor.gov



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## News for Immediate Release

April 14, 2021

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 10 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Berks, Clearfield, Crawford, Erie, Franklin, Lackawanna, Montgomery, Pike, and York 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 Crafton, Tarentum, White Oak, Girard and Moscow 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 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 may face the 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).

#### **Allegheny**

[Crafton Firefighters Relief Fund](#) – No findings.

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

[White Oak Borough Volunteer Fire Company No. 1 Relief Association](#) – No findings.

#### **Berks**

[Community Fire Company of Frystown Relief Association](#) – Five findings. Failure to provide supporting documentation for \$18,634 in expenditures. Failure to deposit \$16,181 in state aid. Failure to maintain detailed minutes of meetings as required by state law and the association’s bylaws. Failure to establish an adequate and accurate financial record-keeping system. Failure to conduct annual equipment inventory documentation; specifically, the association did not create or maintain a roster for \$10,745 worth of equipment purchased during the audit period.

**Clearfield**

[The Grassflat Volunteer Firemen's Relief Association](#) – One finding. The VFRA's existing bylaws do not contain and/or clearly address all of the provisions required by state law.

**Crawford**

[Vernon Township Volunteer Fire Department's Relief Association](#) – Six findings. Failure to provide supporting documentation for the reimbursement of \$2,520 in expenditures and noncompliance with previous recommendation to document expenditures. Noncompliance with previous recommendation to establish an adequate and accurate financial record-keeping system. Noncompliance with previous recommendation to maintain a complete and accurate equipment roster. Unauthorized expenditures. Failure to maintain detailed minutes of meetings as required by state law and the association's bylaws. Failure to establish adequate internal controls.

**Erie**

[Girard Borough Firemen's Relief Association](#) – No findings.

**Franklin**

[South Mountain Fireman's Relief Association](#) – Two findings. Failure to provide supporting documentation for the reimbursement of \$235 in expenditures and noncompliance with previous recommendation to document expenditures. Noncompliance with previous recommendation to maintain a complete and accurate membership roster.

**Lackawanna**

[Volunteer Firemen's Relief Association of Moscow, PA](#) – No findings.

**Montgomery**

[North End Fire Company Relief Association of Pottstown](#) – Two findings. A vehicle purchased by the VFRA was improperly titled to the affiliated fire department. Failure to maintain a surety bond in a sufficient amount to cover the VFRA's authorized disbursing officer.

**Pike**

[Promised Land Volunteer Relief Association](#) – Three findings. Failure to maintain surety bond on its authorized disbursing officer, as required by state law. A vehicle purchased by the VFRA was improperly titled to the affiliated fire department. Failure to maintain a complete and accurate equipment roster.

**York**

[Franklintown Firefighters' Relief Association](#) – Two findings. Noncompliance with previous recommendation to maintain detailed minutes of meetings as required by state law and the association's bylaws. Failure to maintain a complete and accurate equipment roster.

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