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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.paauditor.gov



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## News for Immediate Release

April 22, 2021

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

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Berks, Blair, Columbia, Greene, Venango and York counties.

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

DeFoor also praised the Shillington, Clintonville and Lime Ridge 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 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).

#### **Berks County**

[Volunteer Firemen’s Relief Association of the Borough of Shillington](#) – No findings.

#### **Blair County**

[Logan Township Volunteer Fireman’s Relief Association](#) – Four findings. \$1,351 in unauthorized expenditures for a security system for a fire company owned building, an expense not authorized by state law. The VFRA paid \$988 in sales tax that would not have been required if it had provided its sales tax exemption number to vendors. Failure to maintain detailed minutes of meetings as required by state law and the association’s bylaws. Failure to formally define and approve discretionary benefits offered to its members.

#### **Columbia County**

[Millville Community Volunteer Firemen’s Relief Association](#) – Two findings. Noncompliance with previous recommendation regarding unauthorized expenditures totaling \$1,012. Proceeds from an equipment sale were erroneously deposited into the affiliated fire company’s account.

[The Lime Ridge Fire Company #1 Fireman's Relief Association](#) – No findings.

**Greene County**

[Carmichaels Borough and Cumberland Township Volunteer Firemen's Relief Association](#) – One finding.  
Failure to deposit \$2,130 in state aid in a timely manner.

**Venango County**

[Clintonville Volunteer Fire Department Foreign Fire Association](#) – No findings.

**York County**

[Volunteer Firemen's Relief Association of the Union Fire & Hose Co. #1 of Dover](#) – Two findings. Failure to maintain adequate bond coverage on its disbursing officer, as required by state law. Failure to maintain detailed minutes of meetings as required by state law and the association's bylaws.

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

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