
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

April 26, 2022

Auditor General DeFoor Releases Audits of Fire Relief Associations in 14 Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for volunteer firefighters’ relief associations (VFRAs) in Armstrong, Blair, Chester, Dauphin, Fayette, Juniata, Lackawanna, Luzerne, Lycoming, Monroe, Tioga, Warren, Washington 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 applauded six 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 of the Auditor General is required by law to audit liquid fuels tax usage 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.

Armstrong County

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

Blair County

[Firemen’s Relief Association of Roaring Spring](#) – Finding: Inappropriate titling of rescue vehicle.

Chester County

[Valley Forge Volunteer Fire Company Relief Association](#) – Finding: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster.

Dauphin County

[Gratz Area Fire Company #1 Relief Association](#) – Two findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Unauthorized expenses totaling \$770 for training.

Fayette County

[Footedale Community VFD Firemen's Relief Fund Association](#) – No findings.

Juniata County

[Mifflin Fireman's Relief Association](#) – Six findings: Noncompliance with prior audit recommendation involving inadequate investment records. Untimely deposit of state aid. Failure to maintain minutes of meetings. Failure to follow association bylaws. Failure to maintain a complete and accurate equipment roster. Failure to maintain a complete and accurate membership roster.

Lackawanna County

[Elmhurst-Roaring Brook Volunteer Firefighter's Relief Association](#) – No findings.

Luzerne County

[Pittston Volunteer Firemen's Relief Association](#) – Finding: Improper sale of used turnout gear to members.

Lycoming County

[Volunteer Firemen's Relief Association of Woodward Township VFC](#) – Finding: Insufficient surety bond coverage.

Monroe County

[Tobyhanna Township Volunteer Fireman's Relief Association](#) – Findings: Failure to maintain a complete and accurate equipment roster. Payment of \$864 in state sales tax by an exempt organization.

Tioga County

[Clymer Township Volunteer Hose Company Relief Association](#) – Finding: Noncompliance with prior audit recommendation involving untimely deposit of state aid.

Warren County

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

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

Washington County

[Richeyville Volunteer Fire Company Firemen's Relief Association](#) – No findings.

York County

[Dover Township Volunteer Firefighters' Relief Association](#) – Five findings: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster. Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate membership roster. Failure to secure ownership interest in jointly purchased vehicle. Unauthorized expenditure totaling \$476. Payment of state sales tax by an exempt organization.

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

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