
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 Seven Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Beaver, Berks, Cambria, Perry, Schuylkill, Wayne and Westmoreland 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 West Taylor, Hawley and Ligonier 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.

Beaver County

[Big Knob Firemen’s Relief Association](#) – One finding. The relief association purchased a rescue vehicle, but the vehicle was incorrectly titled to the affiliated fire company.

Berks County

[Cumru Township Volunteer Firefighters Relief Association](#) – One finding. Failure to maintain a complete and accurate equipment roster which resulted in \$22,023 worth of purchases not being accounted for by the VFRA.

Cambria County

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

Perry County

[New Buffalo Fire Company Volunteer Firefighters Relief Association](#) – Two findings. Failure to maintain surety 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.

Schuylkill County

[Firemen’s Relief Association of the Borough of Saint Clair](#) – Four findings involving noncompliance with prior audit recommendations: The association’s existing bylaws do not address the eligibility criteria to qualify for death benefits and the amounts members are entitled to receive. The association did not maintain a surety bond in a sufficient amount to cover its disbursing officer. It failed to maintain a complete and accurate equipment roster, resulting in \$58,481 worth of undocumented equipment for the audit period. It also failed to maintain a state sales tax exemption number, which expired in 1999.

Wayne County

[Hawley Firemen’s Relief Association](#) – No findings.

Westmoreland County

[Ligonier Firemen’s Relief Association](#) – No findings.

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