
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 L. DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Jefferson, Lebanon, Luzerne, Northumberland, Washington and Venango counties.

“Thousands of volunteer firefighters benefit from the state aid delivered through relief associations,” DeFoor said. “My audits make sure they have the life-saving equipment, critical training and resources they need to help keep Pennsylvanians safe.”

DeFoor also praised the Fairview and Holiday Park VFRAs in Allegheny County 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.

Allegheny County

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

[Holiday Park Volunteer Fire Department Relief Association](#) – No findings.

Jefferson County

[Punxsutawney Firemen's Relief Association](#) – One finding. The VFRA's bylaws do not contain all of the provisions required by state law.

Lebanon County

[Volunteer Firemen's Relief Association of West Cornwall](#) – Seven findings. Noncompliance with prior audit recommendation on failure to maintain a state sales tax exemption number. Noncompliance with prior audit recommendation on failure to maintain a complete and accurate equipment roster. The association spent \$5,765 for repairs to a fire company-owned vehicle, an expense not authorized by

state law. The VFRA improperly transferred \$10,000 into the Quentin Volunteer Fire Company Engine Fund account, where it also incorrectly deposited \$5,000 in proceeds from the liquidation of a certificate of deposit. The VFRA was unable to provide supporting documentation for \$653 worth of expenditures and did not maintain a surety bond in a sufficient amount to cover its disbursing officer.

Luzerne County

[Jenkins Township Volunteer Firemen's Relief Association](#) – Two findings. The relief association spent \$4,410 on items not authorized by state law and failed to maintain detailed minutes of meetings as required by state law.

Northumberland County

[Elysburg Firemen's Relief Association](#) – One finding. The relief association did not deposit \$971 in state aid received from Mayberry Township within 60 days as is required by state law.

Washington County

[Jefferson Township Volunteer Firemen's Relief Association](#) – One finding. The relief association did not maintain a surety bond in a sufficient amount to cover its disbursing officer.

Venango County

[Seneca Volunteer Fire Department Relief Association](#) – One observation. As disclosed in the two previous audits, the relief association again failed to ensure that all cash deposits were below FDIC coverage limits per account.

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

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