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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



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## News for Immediate Release

May 25, 2021

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

**HARRISBURG** – Auditor General Timothy L. DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Blair, Bradford, Bucks, Fayette, Luzerne, Montgomery and Northampton 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 Gallatin-Sunnyside, Windham Township, Bristol, Newell, Hughestown and Jenkintown 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).

#### **Allegheny County**

[Gallatin-Sunnyside Volunteer Fire Department Relief Association](#) – No findings.

#### **Blair County**

[Bald Eagle Volunteer Fire Department Relief Association](#) – Three findings. The relief association paid \$1,696 in sales tax for equipment purchases instead of obtaining a state sales tax exemption number. The association failed to maintain detailed meeting minutes as required by state law and the association’s bylaws. The association was unable to provide adequate supporting documentation on \$1,000 in expenses.

#### **Bradford County**

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

**Bucks County**

[Bristol Volunteer Fire Company No. 6 Firemen's Relief Association](#) – No findings.

**Fayette County**

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

**Luzerne County**

[Hughestown Volunteer Firefighters' Relief Association](#) – No findings.

**Montgomery County**

[Fireman's Relief Association of Jenkintown](#) – No findings.

**Northampton County**

[Bangor Borough Firefighters Relief Association of Bangor](#) – Noncompliance with previous audit recommendation on failure to conduct annual physical equipment inventories.

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

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