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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



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## News for Immediate Release

June 9, 2021

### **Auditor General DeFoor Releases Audits of Volunteer Firefighters' Relief Associations in Nine Counties**

**HARRISBURG** – Auditor General Timothy L. DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Erie, Franklin, Greene, Forest, Juniata, Lycoming, Northumberland and Venango counties.

"Our audits make sure that relief associations are using state funds properly in helping first responders protect communities and save lives," DeFoor said.

DeFoor also praised the Lawrence Park, Wayne Township and Rouseville 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**

[North Versailles Township Volunteer Firemen's Relief Association](#) – One finding: The relief association failed to maintain detailed meeting minutes as required by state law and the association's bylaws.

#### **Erie County**

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

## **Franklin County**

[Washington Township Volunteer Firemen's Relief Association](#) – One finding: Noncompliance with previous audit recommendation on failure to conduct annual physical equipment inventories.

## **Greene County**

[Wayne Township Volunteer Firemans Relief Association](#) – No findings.

## **Forest County**

[Marienville Volunteer Firefighters' Relief Association](#) – Two findings: The relief association failed to maintain detailed meeting minutes as required by state law and the association's bylaws. It also failed to obtain a state sales tax exemption number.

## **Juniata County**

[Mifflintown Firemen's Relief Association](#) – Three findings: The relief association failed to provide adequate documentation for \$4,624 in expenditures. The association made a duplicate payment for a \$300 bond policy premium. It failed to maintain a complete and accurate equipment roster by failing to properly document \$20,613 worth of equipment purchased during the audit period.

## **Lycoming County**

[Loyalsock Volunteer Fire Company No. 1's Relief Association](#) – One finding: Noncompliance with previous recommendation regarding unauthorized expenditures totaling \$2,000.

## **Northumberland County**

[Turbot Township Volunteer Firefighters Relief Association](#) – Five findings: Noncompliance with previous recommendation to maintain detailed minutes of meetings as required by state law and the association's bylaws. The relief association also failed to provide adequate documentation to support \$18,321 of expenditures. It did not maintain a surety bond in a sufficient amount to cover its disbursing officer. The association failed to establish an adequate and accurate financial record-keeping system. It failed to maintain a complete and accurate equipment roster.

## **Venango County**

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

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

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