
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



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News for Immediate Release

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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, Blair, Chester, Clearfield, Dauphin, McKean, Mifflin, Northampton and Susquehanna counties.

"Our audits help make sure that volunteer firefighters have the support and resources they need to keep our citizens and communities safe," DeFoor said.

DeFoor applauded the East Whiteland, Sandy Township, Clermont and Rush 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.

Allegheny County

[Clairton Volunteer Firemen's Relief Association](#) – One finding: Failure to maintain surety bond coverage on its disbursing officer as required by state law.

Blair County

[Excelsior Fire Company Fireman's Relief Association](#) – Three findings: Failure to provide adequate documentation to support \$3,483 in expenditures. 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.

Chester County

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

Clearfield County

[Chester Hill Firemen's Relief Association](#) – One finding: Failure to deposit state aid allocations totaling \$13,563 in a timely manner.

[Sandy Township Firefighters Relief Association](#) – No findings.

Dauphin County

[Halifax Fire Department Relief Association](#) – Three findings: Noncompliance with previous recommendation to obtain a state sales tax exemption number. Noncompliance with previous recommendation to maintain a complete and accurate equipment roster. Inadequate signatory authority for the disbursement of funds; state law and association bylaws require the signatures of two VFRA officers on checks.

McKean County

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

Mifflin County

[Firemen's Relief Association of Derry Township](#) – One finding: Failure to disclose to members a related-party contract in which a vendor that employs a relief association officer was paid \$41,162 for equipment and maintenance.

Northampton County

[East Bangor Volunteer Firefighters' Relief Association](#) – One finding: Inappropriate ownership of an all-terrain rescue vehicle that was not titled to the VFRA after purchase.

Susquehanna County

[Rush Volunteer Fire Department Firefighter's Relief Association](#) – No findings.

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

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