
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

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Auditor General DeFoor Releases Audits of 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 Berks, Dauphin, Erie, Lebanon, Northampton, Venango and Washington counties.

"Our audits ensure volunteer firefighters have the life-saving equipment, critical training and insurance they need to help keep Pennsylvanians safe," DeFoor said.

DeFoor applauded the Cherrytree Township and South Strabane Township 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.

Berks County

[Temple Volunteer Firefighters' Relief Association](#) – One finding: Inappropriate ownership of a rescue vehicle, in the amount of \$45,000, that was not correctly titled to the VFRA after purchase.

Dauphin County

[Penbrook Fireman's Relief Association](#) – Three findings: Failure to provide adequate documentation to support \$4,682 in expenditures. Failure to maintain detailed minutes of meetings as required by state law and the association's bylaws. Failure to maintain surety bond coverage on its disbursing officer as required by state law.

Erie County

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

Lebanon County

[Perseverance Fire Company Volunteer Firemen's Relief Association](#) – Three findings: Noncompliance with previous recommendation to maintain surety bond coverage on its disbursing officer as required by state law. Failure to maintain a complete and accurate equipment roster. Failure to maintain a state sales tax exemption number. One observation: A relief association-owned vehicle, purchased for \$18,204 in 2014, was then sold in 2019 for \$5,000. Relief association funds should be invested prudently, and officials should seek a reasonable rate of return on assets it owns that retain a significant value.

Northampton County

[Safety First Volunteer Fire Company No. 1 Relief Association](#) – One finding: Failure to segregate relief association officers' duties and inadequate relief association bylaws.

Venango County

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

[President Township Firemen's Relief Association](#) – One finding: Failure to maintain a state sales tax exemption number.

Washington County

[South Strabane Township Volunteer Fire Department Relief Association Number 1](#) – No findings.

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

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