
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 Eight Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Berks, Cambria, Delaware, Elk, Indiana, Monroe and Venango counties.

"Pennsylvania's volunteer firefighters benefit from state aid delivered through relief associations," DeFoor said. "These audits ensure they have the life-saving equipment, critical training and insurance they need to help keep our communities safe."

DeFoor applauded the Moon Township, Wyomissing, Fox Township, Cooperstown and Cherryhill Township VFRAs for having no audit findings. In particular, the Moon Township VFRA took action to address a prior audit finding and recommendation involving bond coverage.

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

[Bridgeville Volunteer Firemen Relief Association](#) – Two findings: Noncompliance with previous recommendation to maintain a complete and accurate equipment roster. The VFRA also had \$6,900 in unauthorized expenditures for garage doors for a fire company building, an expense not authorized by state law.

[East Deer Township Volunteer Firemen's Relief Association](#) – One finding: Failure to segregate relief association officers' duties and inadequate relief association bylaws.

[Moon Township Volunteer Fire Company Relief Association](#) – No findings.

Berks County

[The Relief Association of Wyomissing Volunteer Firemen](#) – No findings.

Cambria County

[Vintondale Volunteer Fire Company Relief Association](#) – Seven findings: Noncompliance with previous recommendation to provide adequate documentation to support \$350 of undocumented expenditures, as well as \$1,018 in additional expenditures during the audit period. Noncompliance with previous recommendation to secure ownership interest in proceeds from sale of jointly purchased rescue tool. Noncompliance with previous recommendation to adhere to numerous provisions of the relief association's bylaws, including failing to document meeting minutes and expenditures. Noncompliance with previous recommendation involving inadequate signatory authority for the disbursement of funds; state law and association bylaws require the signatures of two VFRA officers on checks. Noncompliance with previous recommendation to maintain detailed minutes of meetings as required by state law. The association spent \$6,000 on a jointly purchased vehicle without securing an ownership interest. Failure to maintain a complete and accurate equipment roster.

Delaware County

[Relief Association of the Brookhaven Fire Company No. 1](#) – One finding: The VFRA had \$3,144 in unauthorized expenditures for phone and data plans.

Elk County

[Fox Township Firemen's Relief Association](#) – No findings.

Indiana County

[Cherryhill Township Volunteer Firefighter's Relief Association](#) – No findings.

Monroe County

[Pocono Summit Volunteer Firefighters Relief Association](#) – One finding: Failure to provide adequate documentation to support \$2,026 in expenditures.

Venango County

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

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