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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



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## News for Immediate Release

July 20, 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 Blair, Cambria, Clarion, Dauphin, Franklin, Juniata, Lancaster, Luzerne and Montgomery counties.

“These relief associations provide necessary support to Pennsylvania's first responders,” DeFoor said. “Our audits make sure state aid is used to maximize public safety and protect firefighters.”

DeFoor applauded the Jackson, Loretto Community, East Waterford, Bainbridge, Penryn, Laflin and Cheltenham VFRAs for having no audit findings. In particular, the Loretto Community VFRA took action to address a prior audit finding and recommendation involving failure to deposit state aid.

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).

#### **Blair County**

[Freedom Township 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. Untimely deposit of state aid in the amount of \$6,990. Failure to maintain detailed minutes of meetings as required by state law and the association's bylaws.

#### **Cambria County**

[Jackson Township Volunteer Fire Company #1](#) – No findings.

[Loretto Community Fireman's Relief Association](#) – No findings.

## **Clarion County**

[Rimersburg Volunteer Firemen's Relief Association](#) – One finding: Noncompliance with previous recommendation to deposit state aid (in the amount of \$1,653) in a timely manner.

## **Dauphin County**

[The Wiconisco Fire Company Volunteer Fireman's Relief Association](#) – Three findings: Noncompliance with previous recommendation regarding \$974 in unauthorized expenditures. Noncompliance with previous recommendation regarding inadequate bylaws, which do not address the disbursement of death benefits. Failure to maintain a state sales tax exemption number, which expired in 2008.

## **Franklin County**

[Fayetteville Volunteer Fire Department Relief Association, Inc.](#) – One finding: While the association complied with three audit findings and recommendations from a prior audit, it spent \$2,401 on an unauthorized expenditure in the latest audit period.

## **Juniata County**

[East Waterford Firemen's Relief Association](#) – No findings.

[Fayette Firefighters Relief Association](#) – One finding: The association had \$462 in unauthorized expenditures for a light bar, siren and speaker on a fire police officer's vehicle, an expense not authorized by state law.

## **Lancaster County**

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

[Firemen's Relief Association of the Penryn Fire Company No. 1](#) – No findings.

## **Luzerne County**

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

## **Montgomery County**

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

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