
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 Seven Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Bradford, Butler, Fayette, Susquehanna, Washington and Westmoreland counties.

“Our audits make sure that dedicated volunteer firefighters have the support they need to keep our communities and citizens safe,” DeFoor said.

DeFoor applauded the Perry Township, Morrell, Forest City, Houston, and New Florence 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

[Wilkins Township Firemen's Relief Association](#) – Three findings: The association spent \$10,830 on fire-company owned equipment without securing a partial ownership interest. Failure to disclose to members a related-party contract in which a vendor owned by a relief association officer was paid \$8,425 for equipment and maintenance. Failure to maintain detailed minutes of meetings as required by state law and the association's bylaws.

Bradford County

[Troy Volunteer Firemen's Relief Association](#) – One finding: Inadequate signatory authority for fund disbursement; state law and association bylaws require the signatures of two VFRA officers on checks.

Butler County

[Winfield Township Firemen's Relief Association](#) (disbanded) – Four findings: Noncompliance with previous recommendation to provide adequate documentation to support \$1,045 of undocumented expenditures. Noncompliance with previous recommendation to maintain meeting minutes. Noncompliance with previous recommendation to maintain a complete and accurate membership roster. Prior to disbanding, the former relief association did not properly document the closeout and complete the minimum administrative procedures necessary to dissolve the organization.

Fayette County

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

[Relief Association of the Morrell Volunteer Fire Company](#) – No findings.

Susquehanna County

[Forest City Fire Department Firemen's Relief Association](#) – No findings.

Washington County

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

Westmoreland County

[New Florence Volunteer Fire Company's Relief Association](#) – No findings.

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