
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, Berks, Butler, Clinton, Lackawanna, Lehigh, Lycoming, Northumberland and Venango counties.

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

DeFoor applauded the Blawnox-Glenover, West View, Wilmerding, Mt. Pleasant, Portersville-Muddy Creek, Upper Saucon and Muncy VFRAs for having no audit findings. In particular, the Muncy VFRA took action to address prior audit findings and recommendations involving unauthorized expenditures and maintaining its membership roster.

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

[Blawnox-Glenover Volunteer Fire Company's Relief Association](#) – No findings.

[Library Volunteer Firemen's Relief Association](#) – One finding: Failure to maintain a surety bond in a sufficient amount to cover the relief association's disbursing officer.

[Marshall Township Volunteer Fire Department Relief Association](#) – One finding: Failure to maintain a surety bond in a sufficient amount to cover the relief association's disbursing officer.

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

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

Berks County

[Mt. Pleasant Volunteer Fireman's Relief Association](#) – No findings.

[Relief Association of the Community Fire Company of Virginville](#) – Six findings: Noncompliance with previous recommendation to deposit state aid. Noncompliance with previous recommendation to maintain a complete and accurate equipment roster. Failure to deposit proceeds from the sale of a jointly purchased vehicle. The association spent \$12,919 on jointly purchased air packs without securing a partial ownership interest. Failure to provide adequate documentation to support \$5,220 of undocumented expenditures. Inadequate signatory authority for fund disbursement; state law and association bylaws require the signatures of two VFRA officers on checks.

Butler County

[Portersville-Muddy Creek Township Volunteer Fireman's Relief Association](#) – No findings.

Clinton County

[Nittany Valley Volunteer Fire Company, Inc.](#) – One finding: Noncompliance with previous recommendation to provide adequate documentation to support \$338 of undocumented expenditures.

Lackawanna County

[Mayfield Volunteer Firemen's Relief Association](#) – One finding: The relief association spent \$1,721 for maintenance on a fire company owned vehicle, an expense not authorized by state law.

Lehigh County

[Upper Saucon Volunteer Fire Department #1 Relief Association](#) – No findings.

Lycoming County

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

Northumberland County

[Kulpmont Volunteer Firefighter Relief Association](#) – One finding: Failure to maintain detailed minutes of meetings as required by state law and the relief association's bylaws.

Venango County

[Rocky Grove Volunteer Fire Department Relief Association](#) – One finding: A rescue vehicle purchased by the relief association was inappropriately titled to the affiliated fire company after it was paid off.

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