
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 Bucks, Clearfield, Cumberland, Erie, Fayette, Indiana, Lancaster, Washington and Westmoreland counties.

"Our audits make sure that dedicated volunteer firefighters have the support they need to keep Pennsylvanians safe," DeFoor said.

DeFoor applauded the Nottingham and New Eagle 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.

Bucks County

[Nottingham Fire Company Relief Association](#) – No findings.

Clearfield County

[Ramey Volunteer Firemen's Relief Association](#) – Five findings: The association failed to receive its proportional share (\$33,525) from the sale of a vehicle jointly purchased with the affiliated fire company. Failure to deposit state aid allocation in a timely manner. Failure to monitor investment activity, at a loss of \$16,460. Failure to provide adequate documentation to support \$404 of undocumented expenditures. Failure to segregate relief association officers' duties.

Cumberland County

[Lisburn Community Volunteer Firefighters Relief Association](#) – One finding: Failure to maintain a complete and accurate equipment roster.

Erie County

[Fairfield Hose Company Firefighters Relief Association](#) – Two findings: Noncompliance with previous recommendation to maintain a complete and accurate equipment roster. Inappropriate pre-signing of blank checks.

Fayette County

[North Union Township Volunteer Fire Department Relief Association](#) – One finding: Noncompliance with previous audit recommendation regarding \$605 in unauthorized expenditures.

Indiana County

[Black Lick Volunteer Firemen's Relief Association of Burrell Township](#) – Two findings: Noncompliance with previous recommendation to maintain surety bond coverage on its disbursing officer as required by state law. The association also spent \$150,000 toward a vehicle jointly purchased with the affiliated fire department without securing an ownership interest.

Lancaster County

[Quarryville Firemen's Relief Association](#) – Two findings: The association spent \$22,869 toward modifying a vehicle owned by the affiliated fire department without securing an ownership interest. The association also had \$757 in unauthorized expenditures.

Washington County

[New Eagle Volunteer Firefighter's Relief Association](#) – No findings.

Westmoreland County

[Mount Pleasant Township Volunteer Fire Department No. 2](#) – One finding: The association made two unsecured loans totaling approximately \$10,000 to the affiliated fire department at an interest rate below the legally required rate (3 percent) and without executing formal written agreements.

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

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