
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 10 Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Bradford, Cambria, Fayette, Lancaster, Mercer, Northumberland, Somerset, Warren and Westmoreland counties.

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

DeFoor applauded the Anthracite, Baldwin Borough, Bear Lake, Belle Vernon, Coraopolis, Clark, East Petersburg, Martindale, Somerset, and Summerhill Township VFRAs for having no audit findings.

In particular, several VFRAs took action to correct findings from previous audits: Anthracite Firemen's Relief Association increased its bond coverage and Bear Lake VFRA received and deposited all income in a timely manner.

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

[Baldwin Borough Firefighters Relief Association](#) – No findings.

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

Bradford County

[Wysox Volunteer Fire Company Relief Association](#) – Three findings: The relief association had \$687 in unauthorized expenditures. The association erroneously made a duplicate payment to a vendor in the amount of \$302. Also, two checks carried only one officer’s signature; state law and association bylaws require the signatures of two VFRA officers on checks.

Cambria County

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

Fayette County

[Belle Vernon Volunteer Fire Company No. 2](#) – No findings.

Lancaster County

[East Petersburg Fire Company No. 1 Relief Association](#) – No findings.

[Martindale Volunteer Fire Company Firefighters' Relief Association](#) – No findings.

Mercer County

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

Northumberland County

[Anthracite Firemen's Relief Association of Mount Carmel](#) – No findings.

Somerset County

[Relief Association of the Somerset Volunteer Fire Department](#) – No findings.

Warren County

[Volunteer Firemen's Relief Association of Bear Lake Fire Department](#) – No findings.

Westmoreland County

[Whitney-Hostetter Volunteer Fire Department Relief Association](#) – One finding: Failure to segregate relief association officers' duties.

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