PENNSYLVANIA DEPARTMENT OF THE **AUDITOR GENERAL**









News for Immediate Release

Sept. 1, 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 Allegheny, Armstrong, Blair, Cambria, Carbon, Fayette, Luzerne, Snyder and Somerset counties.

"Relief associations provide critical support to Pennsylvania's first responders," DeFoor said. "These audits help make sure state aid is used properly to maximize public safety and protect volunteer firefighters."

DeFoor applauded Albrightsville, Burrell Township, Connellsville Township, Cover Hill, Hope, Kingston and Stoystown VFRAs for having no audit findings. In particular, Albrightsville took action to correct a previous finding involving insufficient bond coverage.

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-ofstate 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/auditreports.

Allegheny County

North Braddock Volunteer Firefighters Relief Association – Two findings: Noncompliance with previous recommendations to maintain surety bond coverage at a sufficient level and to acquire a state sales tax exemption number.

Relief Association of Pioneer Hose Company, No. 1, of Brackenridge Borough - One finding: Failure to provide adequate documentation to support \$33,733 in insurance vendor payments.

Armstrong County

Burrell Township Volunteer Fire Department of Armstrong County Relief Association – No findings.

Blair County

<u>Pinecroft Antis Township Volunteer Firemen's Relief Association</u> – Five findings: Failure to provide adequate documentation to support \$13,700 of undocumented expenditures. Failure to maintain detailed minutes of meetings as required by state law and the association's bylaws. Failure to maintain a complete and accurate equipment roster. Failure to maintain a complete and accurate membership roster. The association also spent \$8,000 on equipment installed on a fire company owned vehicle without securing an ownership interest.

Cambria County

<u>Cover Hill Volunteer Firefighters' Relief Association</u> – No findings.

Hope Fire Company Relief Association – No findings.

Carbon County

Albrightsville Volunteer Firefighters' Relief Association – No findings.

Fayette County

Connellsville Township Volunteer Firemen's Relief Association – No findings.

Luzerne County

<u>Hazleton Volunteer Firemen's Relief Association</u> — One finding: The VFRA had more than \$25,460 of unauthorized expenditures for equipment, training and other costs involving paid firefighters. By law, state aid can only be spent to support volunteer firefighters.

<u>Kingston Firemen Relief Association</u> – No findings.

Snyder County

<u>Firemen's Relief Association of Shamokin Dam</u> – Three findings: Noncompliance with previous recommendation to remedy inadequate bylaws governing meetings. Failure to maintain a complete and accurate equipment roster. Failure to establish an adequate and accurate financial record-keeping system.

Somerset County

Stoystown Volunteer Firemen's Relief Association – No findings.

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

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