
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

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Auditor General DeFoor Releases Audits of Volunteer Firefighters' Relief Associations in Eight Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Cambria, Chester, Clinton, Huntingdon, Montgomery, Potter, Tioga and Westmoreland counties.

"Our audits help ensure that relief associations are using state funds properly to help first responders protect communities and save lives," DeFoor said.

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.

Cambria County

[Lower Yoder Township Volunteer Fire Company Relief Association](#) – One finding: Untimely deposit of state aid in the amount of \$5,647.

Chester County

[Keystone Valley Firefighters' Relief Association](#) – Three findings: Noncompliance with previous recommendation to remedy inadequate bylaws governing meetings. Noncompliance with previous recommendation to obtain a state sales tax exemption number. Failure to maintain a complete and accurate equipment roster.

Clinton County

[Sugar Valley Volunteer Firefighters' Relief Association](#) – One finding: \$449 in unauthorized expenditures.

Huntingdon County

[Firemen's Relief Association of the Orbisonia-Rockhill Fire Company #1](#) – One finding: Failure to maintain detailed minutes of meetings as required by state law and the association's bylaws.

Montgomery County

[Pennsburg Fireman's Relief Association](#) – One finding: Proceeds from the sale of equipment were erroneously deposited into the affiliated fire company's account, which was subsequently corrected.

Potter County

[Galeton Firemen's Relief Association](#) – Three findings: Noncompliance with previous recommendation regarding \$7,125 in unauthorized expenditures. Failure to maintain a surety bond in a sufficient amount to cover the relief association's disbursing officer. Failure to disclose to members a related-party contract in which the association did business with a local financial institution that employs the VFRA's treasurer. The institution holds 24 percent of the association's assets.

Tioga County

[Blossburg Volunteer Firemen's Relief Association](#) – Two findings: Untimely deposit of state aid in the amount of \$1,762. Also, three checks carried only one officer's signature; state law and association bylaws require the signatures of two VFRA officers on checks.

Westmoreland County

[Crabtree Volunteer Firemen's Relief Association](#) – One finding: Bank accounts totaling \$14,030 were inappropriately registered under the affiliated fire company's federal tax identification number.

[Manor Volunteer Fire Department Relief Association](#) – Two findings: \$560 in unauthorized expenditures. A rescue vehicle purchased by the VFRA was incorrectly titled to the affiliated fire company.

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

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