

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, Bradford, Crawford, Dauphin, Lackawanna, Lancaster, Montgomery, Northampton and Somerset counties.

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

DeFoor applauded the Dalton, New Baltimore, Portland Hook & Ladder and Wilmot Township 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.

Allegheny County

[Floreffle Volunteer Firefighter's Relief Association](#) – One finding: Prior to disbanding, the former relief association did not properly document the closeout and subsequent merger with Jefferson Hills Fire and Rescue Relief Association.

[Jefferson Hills Fire and Rescue Relief Association](#) – Two findings: Failure to complete the minimum administrative procedures necessary to merge with Floreffle and Jefferson Volunteer Fire Company Route 885 to form a new relief association. Inadequate signatory authority for fund disbursement; state law and association bylaws require the signatures of two VFRA officers on checks.

[Jefferson Volunteer Fire Company Route 885 Area Relief Association](#) – One finding: Prior to disbanding, the former relief association did not properly document the closeout and subsequent merger with Jefferson Hills Fire and Rescue Relief Association.

Bradford County

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

Crawford County

[Spartansburg Volunteer Fire Department Relief Association, Inc.](#) – Two findings: Failure to adequately secure its ownership interest in a vehicle jointly purchased with the affiliated fire company. Failure to formally define and approve discretionary benefits offered to members, leading to an unauthorized expenditure (a \$2,500 donation to a non-member of the association).

[Townville Volunteer Fire Department Relief Association](#) – One finding: \$675 in unauthorized expenditures.

Dauphin County

[Fireman's Relief Association of the Volunteer Fire Company of Union Deposit, South Hanover Township](#) – Two findings: Failure to maintain a complete and accurate equipment roster. Failure to maintain detailed minutes of meetings as required by state law and the association's bylaws.

Lackawanna County

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

Lancaster County

[Pioneer Fire Company No. 1 Fireman's Relief Association](#) – One finding: Bank accounts totaling \$49,068 were inappropriately registered under the affiliated fire company's federal tax identification number.

Montgomery County

[Relief Association, Active Department, Elkins Park Fire Company](#) – One finding: Failure to establish an adequate and accurate financial record-keeping system.

Northampton County

[Portland Hook & Ladder Co. #1 Fireman's Relief Association](#) – No findings.

Somerset County

[Relief Association of the New Baltimore Fire Department](#) – No findings.

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