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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



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## News for Immediate Release

Sept. 23, 2021

### **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 Allegheny, Beaver, Chester, Fayette, Lancaster, Lebanon, Lycoming and Westmoreland counties.

"Thousands of volunteer firefighters across Pennsylvania 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 the public safe."

DeFoor applauded the Citizens Hose Company No. 1, Modena, Fayette City, and Brown Township VFRAs for having no audit findings. In particular, Fayette City addressed a previous audit finding involving the VFRA's ownership of a rescue vehicle.

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](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Citizens Hose Company No. 1 Relief Association](#) – No findings.

#### **Beaver County**

[Relief Fund Association of the Raccoon Township Independent Volunteer Fire Department No. 1](#) – One finding: Inappropriate pre-signing of blank checks.

## **Chester County**

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

[Paoli Volunteer Firemen's Relief Association of Tredyffrin Township](#) – Two findings: Noncompliance with previous recommendation regarding \$588 in unauthorized expenditures. Noncompliance with previous recommendation regarding undocumented expenditures totaling \$415 (plus an additional \$78 during the latest audit period).

## **Fayette County**

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

## **Lancaster County**

[West Hempfield Fire & Rescue Company Firefighters Relief Association](#) – Five findings: The association spent \$133,966 toward a vehicle jointly purchased with the affiliated fire department without securing an ownership interest. Failure to provide adequate documentation to support \$171,271 of expenditures. Failure to deposit proceeds from the sale of a jointly purchased vehicle. Failure to maintain a complete and accurate equipment roster. Failure to maintain a complete and accurate membership roster.

## **Lebanon County**

[Northern Lebanon Fire and Emergency Services Relief Association](#) – Six findings: Noncompliance with previous recommendation to maintain surety bond coverage on its disbursing officer as required by state law. Noncompliance with previous recommendation to deposit state aid in a timely manner. Noncompliance with previous recommendation to maintain a complete and accurate equipment roster. Noncompliance with previous recommendation regarding \$250 in undocumented expenditures. Noncompliance with previous recommendation to obtain a state sales tax exemption number. Noncompliance with previous recommendation regarding \$343 in unauthorized expenditures.

## **Lycoming County**

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

## **Westmoreland County**

[Monessen Volunteer Fire Department Hose House No. 2 Relief Association](#) – One finding: The association made an unsecured, undocumented loan of \$11,874 to the affiliated fire department.

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