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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



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## News for Immediate Release

Oct. 13, 2021

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

**HARRISBURG** – Auditor General Timothy L. DeFoor today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Crawford, Delaware, Perry, Pike and Washington counties.

“VFRAs provide vital support to first responders, and our audits make sure state aid is used to maximize public safety and protect firefighters,” DeFoor said.

DeFoor applauded the Venango and Duncannon 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 2021, \$54 million went to 2,517 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs that do not comply with applicable state laws, contracts, bylaws and administrative procedures risk having future state aid withheld. Relief associations are separate legal entities from the fire departments they support.

Audit reports are available online using the links provided below, or at [www.PaAuditor.gov/audit-reports](http://www.PaAuditor.gov/audit-reports).

#### Crawford County

[Cochranton Volunteer Fire Department's Relief Association](#) – Three findings: Noncompliance with previous recommendation regarding \$1,439 in unauthorized expenditures, as well as an additional \$1,800 during the current audit period. Failure to adhere to relief association's bylaws regarding types, amounts and criteria of benefits, which are to be discussed and approved in meeting minutes. Untimely receipt and deposit of state aid in the amount of \$9,791.

[Saegertown Volunteer Fire Department Relief Association](#) – One finding: The association erroneously made a duplicate bond policy premium payment in the amount of \$661.

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

## **Delaware County**

[Chester Township Volunteer Firemen Relief Association](#) – Nine findings: Failure to deposit proceeds from the sale of a jointly purchased vehicle. Failure to provide adequate documentation to support a \$779 payment to an insurance company. Unauthorized expenditures totaling \$657. Failure to maintain surety bond coverage on its disbursing officer as required by law. Failure to establish an adequate and accurate financial record-keeping system. Failure to maintain a complete and accurate membership roster. Failure to maintain detailed minutes of meetings as required by law and the association's bylaws. Failure to maintain a complete and accurate equipment roster. Inadequate signatory authority for fund disbursement; state law and association bylaws require the signatures of two VFRA officers on checks.

[Springfield Township Firefighter's Relief Fund Association](#) – Two findings: \$512 in unauthorized expenditures. Failure to maintain a complete and accurate equipment roster.

## **Perry County**

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

## **Pike County**

[Matamoras Fireman's Relief Association](#) – One finding: Failure to obtain its own state sales tax exemption number; the association was improperly using the affiliated fire department's number.

## **Washington County**

[Cecil Township Volunteer Fire Company No. 2 Relief Association](#) – One finding: VFRA made duplicative payments to two insurance vendors for a total of \$5,644.

Learn more about the Department of the Auditor General online at [www.PaAuditor.gov](http://www.PaAuditor.gov).

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