
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 18 Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for 30 volunteer firefighters' relief associations (VFRAs) in 18 counties.

“Thousands of volunteer firefighters 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 Pennsylvanians safe.”

DeFoor applauded 14 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% tax on fire insurance policies sold in Pennsylvania by out-of-state companies.

This year, \$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.

Allegheny County

[Bethel Volunteer Fire Company State Relief Association](#) – No findings.

[Franklin Park Volunteer Firefighters' Relief Association](#) – No findings.

Beaver County

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

[Hopewell Township Volunteer Fireman's Relief Association](#) – Finding: Untimely deposit of state aid.

[North Sewickley Township Volunteer Fire Department Firemen's Relief Association](#) – No findings.

[Ohioville Volunteer Fire Department Fireman's Relief Association](#) – No findings.

Blair County

[Allegheny Township Volunteer Fire Department, Canan Station No. 1 Relief Association](#) – Finding: Failure to maintain minutes of meetings.

Butler County

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

[Saxonburg Volunteer Firefighters' Relief Association](#) – Two findings: Inappropriate titling of rescue vehicle; failure to maintain a complete and accurate equipment roster.

Chester County

[Berwyn Fire Company Volunteer Firefighters Relief Association](#) – Two findings: Unauthorized expenditures totaling \$24,198; inappropriate titling of rescue vehicles.

[Liberty Fire Company Relief Association of the Borough of Spring City](#) – Finding: The VRFA paid \$1,970 in state sales tax because its tax exemption certificate was not valid at the time of purchase.

Crawford County

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

[West Mead Township, District Number 1 Volunteer Firefighters' Relief Association](#) – No findings.

Dauphin County

[Millersburg Area Ambulance Relief Association](#) – Two findings: Noncompliance with previous audit recommendation regarding unauthorized expenditures. Auditors also noted that the association does not appear to meet the qualifying requirements of Act 118 and recommended that it be dissolved, which the association says it is in the process of doing.

Delaware County

[Ridley Township Volunteer Firemen's Relief Association](#) – Two findings: Noncompliance with prior audit recommendation involving inappropriate titling of a rescue vehicle. The association also made a duplicate payment of \$2,816 to an equipment vendor.

Erie County

[Fairview Borough and Township Firemens Relief Association](#) – Finding: Not all checks issued by the VFRA carried the signatures of two association officers, as required by the organization's bylaws and state law.

Fayette County

[Smithfield Volunteer Firefighter's Relief Association](#) – No findings.

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

Lancaster County

[Mastersonville Volunteer Firemen's Relief Association](#) – Finding: Auditors noted a lack of supporting documentation for a \$755 payment to a credit card company, which the VFRA subsequently provided.

Luzerne County

[Nanticoke Firemen's Relief Association](#) – Finding: Untimely deposit of \$2,207 in state aid received through Plymouth Township.

Lycoming County

[Black Forest Firemen's Relief Association](#) – Five findings: Noncompliance with prior audit recommendation involving inadequate signatory authority for issuing checks. Noncompliance with prior audit recommendation for failure to maintain minutes of meetings. Noncompliance with prior audit recommendation regarding inadequate bond coverage. Unauthorized expenditures totaling \$4,830. Inadequate association bylaws and failure to adhere to bylaws.

Montgomery County

[Fireman's Relief Association of Towamencin Township](#) – Finding: Noncompliance with prior audit recommendation involving failure to maintain a complete and accurate equipment roster.

Potter County

[Harrison Township Firefighters' Relief Association](#) – Finding: Not all checks issued by the VFRA carried the signatures of two association officers, as required by the organization's bylaws and state law.

[Kettle Creek Hose Company #1 Volunteer Firemen's Relief Association](#) – One finding: Two VFRA bank accounts were inappropriately registered under the affiliated fire department's tax identification number.

Somerset County

[Sipesville Volunteer Fire Company, Inc. Firemen's Relief Association](#) – No findings.

Washington County

[Monongahela Fire Company, Inc. Relief Association](#) – No findings.

Westmoreland County

[East Huntingdon Township Volunteer Fire Company Number 1 Relief Association](#) – Finding:
Inappropriate titling of two rescue vehicles.

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

[Lower Burrell Volunteer Fire Company No. 3 Relief Association](#) – No findings.

[Mt. Pleasant Township V.F.D. #3 Relief Association of Calumet](#) – Finding: failure to maintain minutes of meetings.

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

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