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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

Nov. 1, 2021

### **Auditor General DeFoor Releases Audits of Volunteer Firefighters' Relief Associations in 16 Counties**

**HARRISBURG** – Auditor General Timothy L. DeFoor today announced the release of audit reports for 19 volunteer firefighters' relief associations (VFRAs) in 16 counties.

“Our audits help to make sure that VFRAs are properly using state funds to help dedicated first responders save lives and protect our communities,” DeFoor said.

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

#### **Columbia County**

[Hemlock Township Fireman's Relief Association](#) – Two findings: Untimely receipt and deposit of state aid. Inadequate signature on minutes of meetings.

#### **Cumberland County**

[Firemen's Relief Association of the North Middleton Township Volunteer Fire Company No. 1](#) – No findings.

## **Delaware County**

[Lower Chichester Firemens Relief Association](#) – Four findings: Noncompliance with prior audit recommendation involving failure to secure ownership of assets. Noncompliance with prior audit recommendation to address inadequate association bylaws. Noncompliance with prior audit recommendation to maintain a complete and accurate equipment roster. Untimely receipt and deposit of state aid.

## **Elk County**

[Highland Township Volunteer Fireman's Relief Association](#) – Four findings: Noncompliance with prior audit recommendation involving undocumented expenditures. Failure to maintain a state sales tax exemption number. Failure to minor investment activity and secure ownership access. Failure to maintain bond coverage. Observation: Unreasonable compensation – nearly 37% of state aid allocated to the VFRA was used to pay officers' salaries.

## **Erie County**

[West Ridge Fireman's Relief Association](#) – Three findings: Noncompliance with prior audit recommendation involving unauthorized expenditures. Noncompliance with prior audit recommendation related to undocumented expenditures. Noncompliance with prior audit recommendation for failing to maintain a complete and accurate equipment roster.

## **Franklin County**

[Metal Township Volunteer Fireman's Relief Association](#) – Finding: Insufficient bond coverage, which the VFRA subsequently remedied.

## **Huntingdon County**

[Mill Creek Borough Volunteer Fire Company Relief Association](#) – Three findings: Untimely deposit of state aid. Insufficient bond coverage. Failure to adhere to association bylaws requiring the signatures of two officers on checks and bank withdrawal slips.

## **Lancaster County**

[Marietta Special Fire Police Relief Association](#) – No findings.

[Maytown/East Donegal Township Firemen's Relief Association](#) – Two findings: Insufficient bond coverage. Failure to maintain a complete and accurate equipment roster.

## **Lycoming County**

[LCVF Co. Fireman's Relief Association](#) – Two findings: Noncompliance with prior audit recommendation involving inadequate bylaws. Noncompliance with prior audit recommendation to maintain a complete and accurate equipment roster.

## **McKean County**

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

## **Mercer County**

[Grove City Volunteer Fire Department Relief Fund](#) – No findings.

## **Northampton County**

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

## **Perry County**

[Firemen's Relief Association of Perdix Fire Company No. 1](#) – Two findings: A lack of cooperation from last-known association officials severely limited the scope of the audit; auditors also recommend that the VFRA be dissolved. Noncompliance with prior audit recommendation regarding inadequate signatory authority for disbursement of funds.

## **Susquehanna County**

[Forest Lake Volunteer Firemen's Relief Fund Association](#) – No findings.

## **Westmoreland County**

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

[North Belle Vernon Volunteer Fire Department Relief Association](#) – No findings.

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

## **Wyoming County**

[Goodwill Fire Co. Relief Association of Laceyville](#) – Four findings: Inappropriate titling of rescue vehicle. Noncompliance with prior audit recommendation for untimely deposit of state aid. Noncompliance with prior audit recommendation for an unauthorized expenditure. Inadequate signatory authority for the disbursement of funds.

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

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