
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 22 Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for 35 volunteer firefighters' relief associations (VFRAs) in 22 counties.

“Relief associations provide vital support to Pennsylvania’s volunteer first responders and our audits make sure state aid is used to maximize public safety and protect firefighters,” DeFoor said.

DeFoor applauded 24 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.

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.

Adams County

[Heidlersburg Area Civic Relief Association](#) – Finding: Failure to obtain a state sales tax exemption number.

Allegheny County

[Emsworth Volunteer Firemens Relief Association](#) – Finding: Failure to obtain a state sales tax exemption number.

[Wexford Volunteer Fire Company Relief Association](#) – Finding: Inappropriate titling of rescue vehicle. A vehicle purchased by the VFRA was titled to the affiliated fire company.

Beaver County

[Economy Borough Volunteer Fireman’s Relief Association](#) – No findings.

[Hookstown Volunteer Firemans Relief Association](#) – No findings.

Bradford County

[Athens Township Volunteer Firemen’s Relief Association](#) – No findings.

Butler County

[Slippery Rock Volunteer Firemen’s Relief Association](#) – No findings.

Cambria County

[Ashville Volunteer Fire Company #1 Relief Association](#) – Finding: failure to adhere to association bylaws and to maintain surety bond coverage.

Chester County

[Coatesville Firemen’s Relief Association](#) – Four findings: Noncompliance with prior audit recommendation regarding failure to maintain a complete and accurate equipment roster. Noncompliance with prior audit recommendation regarding undocumented expenditures. Failure to disclose related party transactions. Unauthorized expenditure: \$2,400 spent on exercise equipment exceeded the \$2,000 limit set by state law.

Clarion County

[St. Petersburg Volunteer Firemen’s Relief Association](#) – No findings.

Crawford County

[Blooming Valley Volunteer Fire and Rescue Department Relief Association](#) – No findings.

[Linesville Volunteer Firefighters’ Relief Association](#) – No findings.

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

Erie County

[Corry Firemen’s Relief Association](#) – No findings.

Fayette County

[Brownsville Firemen’s Relief Association](#) – No findings.

[Everson Volunteer Firemen’s Relief Association](#) – No findings.

[Tower Hill #2 Volunteer Firemen’s Relief Association](#) – No findings.

Franklin County

[Marion Fireman’s Relief Association](#) – Two findings: Failure to maintain a complete and accurate equipment roster. Undocumented expenditure of \$425.

Lackawanna County

[Old Forge Firemen’s Relief Association](#) – Finding: Insufficient surety bond coverage.

Lancaster County

[Gap Firemen’s Relief Association](#) – No findings.

[Relief Fund Association of the Witmer Fire Protective Association](#) – No findings.

[Willow Street Fireman’s Relief Association](#) – No findings.

Luzerne County

[Nuangola Borough Volunteer Fire Department Relief Fund Association](#) – No findings.

[Mocanaqua Volunteer Fireman’s Relief Association](#) – No findings.

Montour County

[Mahoning Township Volunteer Firemen’s Relief Association](#) – No findings.

Northumberland County

[Firemen’s Relief Association of Milton](#) – Finding: failure to maintain a complete and accurate equipment roster.

Somerset County

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

[Relief Association of the Jennerstown Volunteer Fire Department](#) – No findings.

Susquehanna County

[Elk Lake Volunteer Firemen’s Relief Association](#) – Finding: Inappropriate pre-signing of a blank check.

Washington County

[West Alexander Volunteer Firemen’s Relief Association](#) – No findings.

Westmoreland County

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

[Rostraver Township Volunteer Fire Department No. 1 Relief Association](#) – No findings.

[Volunteer Firemen’s Relief Association of Mount Pleasant](#) – Finding: A \$19,081 allocation of state aid received via Mount Pleasant Borough was not deposited within 60 days of receipt, as required by law.

[Washington Township Volunteer Fire Company No. 1 Relief Association](#) – No findings.

York County

[Friendship Fireman’s Relief Association of Hallam](#) – Three findings: Undocumented expenditure of \$560. Unauthorized expenditures of \$3,424. Inappropriate titling of rescue vehicle.

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

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