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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. 23, 2021

### Auditor General DeFoor Releases Audits of Volunteer Firefighters' Relief Associations in 13 Counties

**HARRISBURG** – Auditor General Timothy L. DeFoor today announced the release of audit reports for 14 volunteer firefighters' relief associations (VFRAs) in 13 counties.

“Relief associations provide vital support to Pennsylvania’s first responders,” DeFoor said. “Our audits make sure state aid is used to help firefighters keep our communities safe.”

DeFoor applauded seven 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 risk having future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. 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).

#### **Berks County**

[Pioneer Hose Company Volunteer Firemen’s Association](#) – Finding: Untimely deposit of state aid received via two townships.

#### **Blair County**

[Duncansville Volunteer Fire Department Relief Association](#) – Four findings: Noncompliance with prior audit recommendation involving untimely deposit of state aid. Inadequate minutes of meetings. Unauthorized expenditures totaling \$14,272. Undocumented expenses totaling \$16,221.

#### **Crawford County**

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

#### **Dauphin County**

[Paxtang Volunteer Fireman's Relief Association](#) – Four findings: Noncompliance with prior audit recommendation for failure to maintain a complete and accurate membership roster. Failure to maintain a complete and accurate equipment roster. Failure to maintain minutes of meetings. Undocumented expenditures totaling \$430.

#### **Indiana County**

[Brush Valley Township Volunteer Fireman's Relief Association](#) – No findings.

#### **Lebanon County**

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

#### **Luzerne County**

[Hanover Township Fireman's Relief Association](#) – Finding: Failure to maintain a complete and accurate equipment roster.

#### **Mifflin County**

[Granville Township Volunteer Fireman's Relief Association](#) – No findings.

#### **Montgomery County**

[Relief Association of the North Penn Volunteer Fire Company](#) – Five findings: Noncompliance with prior audit recommendations involving failure to maintain a complete and accurate equipment roster and inadequate minutes of meetings. New findings include: Undocumented expenditures totaling \$1,660; failure to secure ownership interest in jointly purchased radio equipment; and failure to adhere to bylaws.

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

#### **Susquehanna County**

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

#### **Washington County**

[West Middletown Community Volunteer Firemen's Relief Association](#) – Four findings: Noncompliance with prior audit recommendation to maintain adequate bond coverage. Failure to adhere to bylaws and failure to segregate association officers' duties. Failure to maintain a complete and accurate membership roster. Failure to obtain a state sales tax exemption number.

#### **Westmoreland County**

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

#### **Wyoming County**

[Nicholson Volunteer Firefighters No. 1 Relief Association](#) – Finding: Untimely receipt and deposit of state aid.

Review other recent audits and learn more about the Department of the Auditor General online at [www.PaAuditor.gov](http://www.PaAuditor.gov).

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