



Pennsylvania Department of the

AUDITOR GENERAL

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News for Immediate Release

Jan. 14, 2020

Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 11 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Beaver, Crawford, Cumberland, Delaware, Greene, Lawrence, Montgomery, Northampton, Northumberland, Susquehanna and Wyoming counties.

“Relief associations help to provide essential life-saving equipment, critical training and insurance for thousands of volunteer firefighters and emergency service providers,” DePasquale said.

State aid for VFRAs comes from a 2 percent tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2019, 2,518 municipalities received nearly \$60 million for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

The Department of the Auditor General distributes the state aid and audits VFRAs. The full audit reports for VFRAs with findings are available online using the links provided below; others are available online at: www.PaAuditor.gov/audit-reports.

Beaver County

[Conway VFRA](#) – No findings.

Crawford County

[Summit Township VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for one finding: unauthorized expenditure.

The VFRA spent \$868 for an ambulance radio and accessories. Relief association officials said they were unaware the equipment was not a permitted expense.

Cumberland County

[Monroe VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: inadequate minutes of meetings and failure to form a written agreement for jointly purchased equipment.

The VFRA spent \$3,241 to buy equipment for a vehicle operated by the affiliated fire company but did not receive its prorated share of proceeds when the vehicle was later sold.

Delaware County

[Prospect Park VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for one finding: noncompliance with prior audit recommendation for failure to conduct annual physical equipment inventories.

The VFRA did not conduct an annual inventory of all equipment it owned.

Greene County

[Crucible VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: undocumented expenditures and failure to maintain minutes of meetings.

As a result of the audit, the affiliated fire company reimbursed the relief association \$9,140 for the undocumented expenditures.

Lawrence County

[Taylor Township VFRA](#) – No findings.

Montgomery County

[Lower Merion Township VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for one finding: failure to maintain a complete and accurate membership roster.

Northampton County

[Allen Township VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: insufficient bond coverage and noncompliance with prior audit recommendation for inadequate minutes of meetings.

The VFRA had \$136,264 in cash assets but only \$125,000 in bond coverage.

Northumberland County

[Lower Mahanoy VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: noncompliance with prior audit recommendation for inadequate minutes of meetings and failure to maintain a complete and accurate equipment roster.

Susquehanna County

[Clifford Township VFRA](#) – No findings.

Wyoming County

[Lake Winola VFRA](#) – No findings.

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