



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

July 9, 2019

### Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 13 Counties

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Bucks, Clarion, Clearfield, Fayette, Franklin, Greene, Lycoming, Northumberland, Tioga, Washington, Westmoreland and York counties.

“Volunteer firefighter relief associations help our fire and rescue crews to perform their dedicated, often heroic, duties. We are forever grateful,” DePasquale said.

VFRAs receive state aid from a 2 percent state tax on fire insurance premiums purchased by Pennsylvania residents from out-of-state casualty insurance companies. In 2018, 2,518 municipalities received \$55.1 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](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Sharpsburg VFRA](#) – No findings

#### **Bucks County**

[Dublin VFRA](#) – No findings

#### **Clarion County**

[Millcreek Township VFRA](#) – No findings

[Strattanville VFRA](#) – No findings

#### **Clearfield County**

[Morris Township VFRA](#) – No findings

#### **Fayette County**

[Dawson 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: inadequate relief association bylaws and inadequate signatory authority for the distribution of funds.

Checks must bear the signatures of at least two officers, one of whom must be the treasurer.

#### **Franklin County**

[Greencastle-Antrim 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: unauthorized expenditures and failure to deposit proceeds from the sale of a jointly purchased vehicle.

As a result of the audit, the affiliated fire company reimbursed the VFRA \$19,455 for radio installation, portable radios and radio systems in three ambulances. In addition, the affiliated fire company reimbursed the VFRA \$407 as its pro-rated share from the sale of a jointly purchased vehicle.

**Greene County**

[Center Township VFRA](#) – No findings

**Lycoming County**

[Hepburn Township VFRA](#) – No findings

**Northumberland County**

[Sunbury 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: unauthorized expenditure and noncompliance with prior audit recommendation for failure to complete a complete and accurate equipment roster.

As a result of the audit, the affiliated fire company reimbursed the VFRA \$11,975 for purchase of ambulance radios.

**Tioga County**

[Nelson VFRA](#) – No findings

**Washington County**

[Hanover VFRA](#) – No findings

[Lock No. Four VFRA](#) – No findings

**Westmoreland County**

[Salem Township Fire Co. No. 1 VFRA](#) – No findings

**York County**

[North Codorus Township Fire Co. No. 1 VFRA](#) – No findings

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