



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

July 30, 2019

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

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Beaver, Cambria, Erie, Fayette, Huntingdon, Northampton, Schuylkill and Tioga counties.

“My oversight of volunteer firefighters' relief associations helps emergency-services volunteers protect our citizens and communities,” DePasquale said. “I want to ensure state aid is used efficiently and effectively to purchase life-saving equipment, training and insurance for dedicated first responders.”

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).

#### **Beaver County**

##### [Shippingport 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 inadequate signatory authority for disbursement of funds.

The VFra carries \$10,000 in bond coverage, but has \$21,786 in cash assets. In addition, the signatures of two officers, including the group's treasurer, are required on checks and other financial transactions.

#### **Cambria County**

##### [East Taylor Township VFra](#) – No findings

#### **Erie County**

##### [Wattsburg 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 five findings: duplicate payment, inadequate minutes of meetings, unauthorized expenditures and noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster and undocumented expenditures.

The VFra spent \$4,696 for a siren for the firehouse, which is not an approved expense.

#### **Fayette County**

##### [Adah VFra](#) – No findings

[Haydentown 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 a prior audit recommendation for failure to maintain minutes of meetings.

**Huntingdon County**

[Huntingdon VFRA](#) – No findings

[Smithfield Volunteer Fire Co. No. 1 VFRA](#) – No findings

**Northampton County**

[Washington Township VFRA](#) – No findings

**Schuylkill County**

[West Penn Fire Co. No. 1 VFRA](#) – No findings

**Tioga County**

[Clymer 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 untimely deposit of state aid.

As a result of the audit, the VFRA increased its bond coverage to \$20,000.

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