



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

August 6, 2019

### Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 12 Counties

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Beaver, Bucks, Delaware, Indiana, Lawrence, Lehigh, Luzerne, Montgomery, Schuylkill, Somerset, Wayne and Westmoreland counties.

“Volunteer firefighters' relief associations help to provide essential life-saving equipment, critical training and insurance for thousands of volunteer firefighters and emergency service providers,” 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).

#### **Beaver County**

[Koppel VFRA](#) – No findings

#### **Bucks County**

[Doylestown 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 unauthorized expenditures.

The VFRA spent \$400 for animal emergency care training, which is not a permitted expense.

#### **Delaware County**

[Aston-Beechwood 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 four findings: improper merger; unauthorized expenditures; failure to maintain bond coverage; and noncompliance with prior audit finding for inadequate record-keeping system.

The VFRA did not complete the procedures to properly merge with the Relief Association of the Green Ridge Volunteer Fire Co. No. 1 of Aston Township, including: transferring all equipment, re-titling all vehicles and transferring the federal tax identification number.

Invoices were commingled with the affiliated fire company. In addition, the VFRA paid \$494 for attorney expenses which were not related to association business.

**Indiana County**

[Blairsville 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 minutes of meetings for 2017 and 2018.

**Lawrence County**

[Neshannock Township VFRA](#) – No findings

[Wurtemberg-Perry Township VFRA](#) – No findings

**Lehigh County**

[Wescosville VFRA](#) – No findings

**Luzerne County**

[Plymouth VFRA](#) – No findings

[Sweet Valley VFRA](#) – No findings

**Montgomery County**

[Hatfield Volunteer Fire Co. No. 1 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 failure to maintain a complete and accurate membership roster.

The VFRA had \$544,965 in cash assets but only \$500,000 in bond coverage.

**Schuylkill County**

[Frackville 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: insufficient bond coverage.

The VFRA had \$56,504 in cash assets but only \$50,000 in bond coverage. As a result of the audit, the bond coverage was increased to \$100,000.

**Somerset County**

[Acosta VFRA](#) – No findings

**Wayne County**

[Prompton Fire and Rescue 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: untimely receipt and deposit of state aid.

Clinton Township did not distribute 2017 state aid in a timely manner.

**Westmoreland County**

[New Alexandria VFRA](#) – No findings

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