



Pennsylvania Department of the

AUDITOR GENERAL

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News for Immediate Release

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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, Beaver, Bradford, Bucks, Carbon, Cumberland, Luzerne, Montgomery, Northampton, Pike, Venango, Westmoreland and York counties.

“My audits of volunteer firefighters' relief associations ensure that critical funds are used properly in helping volunteer firefighters save lives and protect communities,” 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.

Allegheny County

[Edgeworth VFRA](#) – No findings

Beaver County

[New Brighton VFRA](#) – No findings

Bradford County

[Wilmot Township VFRA](#) – No findings

Bucks County

[Bristol Township Third District Fire Co. No. 1 VFRA](#) – No findings

Carbon County

[Summit Hill VFRA](#) – No findings

Cumberland County

[Citizens 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: unauthorized expenditures and non-compliance with prior audit recommendation for failure to conduct annual physical equipment inventories.

The VFRA spent \$2,723 for training that was not authorized.

Luzerne County

[Nanticoke VFRA](#) – No findings

Montgomery County

[Abington 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 three findings: unauthorized expenditure, failure to comply with terms of unsecured loan agreement and inappropriate payments on an equipment agreement.

The VFRA spent \$3,396 for exercise and fitness equipment. There is a \$2,000 limit for such purchases every two years. The VFRA also did not receive regular payments on a \$100,000 loan made to the affiliated fire company, as required under the loan agreement.

[Montgomery 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: non-compliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

Northampton County

[Plainfield 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 three findings: failure to conduct annual physical equipment inventories, failure to disclose related party transactions and non-compliance with prior audit recommendation for undocumented expenditures.

The VFRA failed to disclose a related-party transaction involving a business owned by a relative of a fire company officer. The VFRA purchased \$6,906 in equipment from the vendor in question.

[Roseto Borough VFRA](#) – No findings

Pike County

[Delaware 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 equipment roster.

Venango County

[Utica 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: untimely deposit of state aid and failure to maintain a complete and accurate equipment roster.

The VFRA did not fully deposit \$2,453 in state aid received from Frenchcreek Township within 60 days of receipt.

Westmoreland County

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

[West Point VFRA](#) – No findings

York County

[Penn 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: undocumented expenditures and non-compliance with prior audit recommendation for duplicate payment.

The VFRA could not provide adequate documentation for \$739 in training expenses.

[Pleasant Hill of West Manheim 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: failure to define discretionary benefits and failure to conduct annual physical inventories.

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