



Pennsylvania Department of the

AUDITOR GENERAL

Facebook: Pennsylvania Auditor General

Twitter: @PaAuditorGen

News for Immediate Release

Sept. 10, 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 Armstrong, Berks, Bucks, Cambria, Columbia, Lehigh, Luzerne, Montour, Northampton, Schuylkill, Tioga and York counties.

“My audits of volunteer firefighter 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.

Armstrong County

[West Kittanning VFRA](#) – No findings

Berks County

[Amity 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: undocumented expenditures, failure to maintain a complete and accurate membership roster and failure to maintain a complete and accurate equipment roster.

The VFRA did not provide sufficient documentation for \$4,089 in expenses for equipment and maintenance vendors.

[Bethel VFRA](#) – No findings

[Laureldale VFRA](#) – No findings

[Marion Fire Company VFRA of Stouchsburg](#) – No findings

Bucks County

[Midway VFRA](#) – No findings

[Shelly 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:

failure to deposit state aid, insufficient bond coverage, unauthorized expenditure and noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

The VFRA spent \$400 on an animal emergency care class and \$756 on secondary bond coverage, which are not allowable expenses.

Cambria County

[Nicktown VFRA](#) – No findings

Columbia County

[Valley 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.

Lehigh County

[Emaus 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: receipt of state aid in excess of entitlement.

The VFRA received excess state aid due to miscalculating the percentages of volunteer and paid firefighters in 2017 and 2018.

Luzerne County

[Dr. Henry M. Laing Fire and Ambulance VFRA](#) – No findings

[Warrior Run Borough VFRA](#) – No findings

Montour County

[Liberty Township VFRA](#) – No findings

Northampton County

[Sandt's Eddy Fire Co. No. 1 VFRA](#) – No findings

Schuylkill County

[Suedberg VFRA](#) – No findings

Tioga County

[Osceola 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 segregate relief association officers' duties.

The VFRA did not deposit \$2,931 in state aid, received from Osceola Township, within 60 days of receipt. The secretary and treasurer positions are held by the same person but should be segregated.

[Tioga 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: undocumented expenditures, untimely deposit of state aid, inadequate minutes of meetings and

noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

The VFRA was unable to provide documentation for \$478 in equipment vendor expenses. The VFRA did not deposit \$671 in state aid from Farmington Township within 60 days of receipt, as required.

York County

[Jefferson VFRA](#) – No findings

[Laurel VFRA](#) – No findings

###