



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Sept. 18, 2019

### Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 16 Counties

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Armstrong, Bucks, Butler, Centre, Chester, Clarion, Indiana, Lawrence, Luzerne, Monroe, Montgomery, Schuylkill, Somerset, Susquehanna, Tioga and Westmoreland counties.

“My oversight of volunteer firefighters' relief associations helps to make sure state funding is used efficiently and effectively to provide life-saving equipment, training and insurance for our dedicated first responders,” 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).

#### **Armstrong County**

[Apollo Hose Co. No. 1 VFRA](#) – No findings.

#### **Bucks County**

[William Penn VFRA](#) – No findings.

#### **Butler County**

[Petrolia 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 deposit of state aid.

#### **Centre County**

[Philipsburg VFRA](#) – No findings.

#### **Chester County**

[Lionville 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 \$1,169,684 in cash assets but only \$1 million in bond coverage.

## **Clarion County**

### [Sligo 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 bond coverage.

As a result of the audit, the VFRA purchased bond coverage.

## **Indiana County**

### [Clymer VFRA](#) – No findings.

## **Lawrence County**

### [North Beaver VFRA](#) – No findings.

## **Luzerne County**

### [Luzerne VFRA](#) – No findings.

## **Monroe County**

### [Stroud Township VFRA](#) – No findings.

## **Montgomery County**

### [Lower Providence Township VFRA](#) – No findings.

## **Schuylkill County**

### [Washington VFRA](#) – No findings.

## **Somerset County**

### [Jerome 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: unauthorized expenditure.

The VFRA spent \$1,478 on dress uniforms which are not authorized by state law. As a result of the audit, the affiliated fire company reimbursed the VFRA for \$1,478.

## **Susquehanna County**

### [Columbia Hose 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 three findings: attempted theft of relief association funds, unauthorized expenditures and noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

A relative of the VFRA's secretary allegedly took nine checks and tried to write a check to himself for \$1,000, which came to light when a bank refused to cash the check and alerted the VFRA's treasurer. The audit has been forwarded to the Pennsylvania State Police and the Susquehanna County District Attorney's Office for further review and possible prosecution.

## **Tioga County**

### [Chatham Township VFRA](#) – No findings.

## **Westmoreland County**

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

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