



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 17 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Berks, Bucks, Cambria, Delaware, Lancaster, Lawrence, Lebanon, Luzerne, Lycoming, Mercer, Susquehanna, Tioga, Venango, Warren, Washington and Westmoreland 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. This year, 2,518 municipalities received nearly \$60 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

[Floeffe VFRA](#) – No findings.

[Oakdale VFRA](#) – No findings.

Berks County

[Blandon Fire Co. No. 1 VFRA](#)

[Kempton 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 involving an unsecured loan. As a result of the audit, the VFRA secured a \$95,000 loan made to the Kempton Fire Company in 2017.

Bucks County

[Feasterville VFRA](#) – No findings.

[Newportville VFRA](#) – No findings.

Cambria County

[Lilly Community Fire Co. No. 1 VFRA](#)

[South Fork VFRA](#) – No findings.

[Southmont VFRA](#) – No findings.

Delaware County

[Folcroft 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 inadequate minutes of meetings.

Lancaster County

[Lancaster 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: duplicate payment, inadequate minutes of meetings and inadequate signatory authority for the disbursement of funds. Auditors found 60 checks which were not signed by the disbursing officers as required by state law.

Lawrence County

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

Lebanon County

[Neptune 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: inadequate relief association bylaws. The bylaws do not address the purchase and sale of investments.

Luzerne County

[Excelsior Hose Co. No. 2 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 secure ownership interest in jointly purchased vehicle.

The VFRA spent \$8,000 toward a jointly purchased 2018 Ferrara Aerial Ladder Truck but the title was issued solely to the affiliated fire company. As a result of the audit, an agreement was reached between the VFRA and the affiliated fire company to reflect joint ownership.

[Franklin 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: inappropriate pre-signing of checks and failure to maintain a complete and accurate equipment roster.

Auditors discovered there were three blank checks pre-signed by one of the two relief association officers who was authorized to sign checks.

Lycoming County

[Montgomery VFRA](#) – No findings.

Mercer County

[Greenville 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: inadequate financial record-keeping system. The VFRA did not maintain a journal to record receipts and disbursements of funds.

Susquehanna County

[Elk Lake VFRA](#) – No findings.

Tioga County

[Mansfield VFRA](#) – No findings.

Venango County

[Reno 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 deposit state aid, failure to maintain a complete and accurate equipment roster and noncompliance with prior audit recommendation for undocumented expenditures. The VFRA did not deposit \$8,990 in state aid received from Sugarcreek Borough in 2018.

Warren County

[Starbrick VFRA](#) – No findings.

Washington County

[McDonald VFRA](#) – No findings.

Westmoreland County

[Export VFRA](#) – No findings.

[White Valley VFRA](#) – No findings.

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