



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 10 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Allegheny, Bedford, Chester, Columbia, Cumberland, Lycoming, Montgomery, Northampton, Warren and Westmoreland counties.

“Volunteer firefighters' relief associations help our dedicated first responders to perform their dedicated, often heroic, duties. We are forever grateful,” DePasquale said.

State aid for VFRAs comes from a 2 percent tax on fire insurance policies sold in Pennsylvania by out-of-state 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

[Mt. Lebanon 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 define discretionary benefits.

The VFRA paid \$10,405 in officers' compensation. Though the expenditures are authorized, the types, amounts and criteria to be met before receiving the benefits were not described in a formal policy.

[West Mifflin VFRA](#) – No findings.

Bedford County

[Saxton VFRA](#) – No findings.

Chester County

[Malvern 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 expenditures and noncompliance with prior audit recommendations for undocumented expenditures and failure to maintain a complete and accurate equipment roster.

As a result of the audit, the affiliated fire company reimbursed the VFRA for \$1,577 in undocumented expenditures. The undocumented expenditures were four credit card payments made in 2017 and 2018.

Columbia County

[Benton VFRA](#) – No findings.

Cumberland County

[Carlisle VFRA](#) – No findings.

Lycoming County

[Montgomery VFRA](#) – No findings.

Montgomery County

[Upper Pottsgrove 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: inadequate minutes of meetings; noncompliance with prior audit recommendations for unauthorized expenditures; and failure to maintain a complete and accurate equipment roster.

As a result of the audit, the affiliated fire company reimbursed the relief association \$4,062 for a commercial package insurance policy, which is an unauthorized expenditure.

Northampton County

[North Bangor VFRA](#) – No findings.

Warren County

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

Westmoreland County

[Latrobe VFRA](#) – No findings.

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