



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Nov. 12, 2019

### 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 Beaver, Cambria, Centre, Cumberland, Delaware, Indiana, Lancaster, Lehigh, Luzerne, Northampton, Perry, Pike, Schuylkill, Snyder, Tioga, Venango 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.

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](http://www.PaAuditor.gov/audit-reports).

#### **Beaver County**

[Beaver VFRA](#) – No findings.

#### **Cambria County**

[Gallitzin 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 failure to maintain a complete and accurate equipment roster.

#### **Centre County**

[Milesburg 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 failure to maintain a complete and accurate equipment roster.

#### **Cumberland County**

[Camp Hill VFRA](#) – No findings.

#### **Delaware County**

[Garden City 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 undocumented expenditures.

The VFRA did not provide adequate documentation for \$785 in food expenses.

### **Indiana County**

[Coral-Graceton VFRA](#) – No findings.

### **Lancaster County**

[Brunnerville 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 \$8,136 for a commercial package insurance, which is not allowed by state law.

### **Lehigh County**

[Heidelberg 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: inappropriate pre-signing of blank checks.

### **Luzerne County**

[Newport 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: unauthorized expenditures and failure to conduct annual physical equipment inventories.

The VFRA spent \$957 on a commercial package insurance policy which is not permitted by state law.

### **Northampton County**

[Bethlehem VFRA](#) – No findings.

### **Perry County**

[New Bloomfield 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.

### **Pike County**

[Bushkill 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.

### **Schuylkill County**

[Quakake 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 relief association bylaws.

The VFRA's bylaws do not address the signature requirement of having at least two officers sign formal contracts.

**Snyder County**

[Dauntless Hook and Ladder 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: duplicate payment and overpayment of relief association's financial contribution toward an equipment purchase by the affiliated fire company.

The VFRA made a \$2,355 overpayment on its share of a grant purchase for self-contained breathing apparatus cylinders, water rescue gear and training. Its share was \$16,628, but disbursed \$18,983.

**Tioga County**

[Wellsboro VFRA](#) – No findings.

**Venango County**

[Pinegrove 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 maintain minutes of meetings, inappropriate pre-signing of checks and noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

[Rockland VFRA](#) – No findings.

**Westmoreland County**

[Youngstown VFRA](#) – No findings.

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