



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Jan. 21, 2020

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

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Berks, Clarion, Delaware, Jefferson, Lehigh, Luzerne, Lycoming, Tioga and Warren counties.

“My audits of volunteer firefighter relief associations ensure that critical funds are used properly in helping our dedicated first responders to 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. In 2019, 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).

#### **Berks County**

##### [Central Berks 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 five findings: inadequate signatory authority for the disbursement of funds and noncompliance with prior audit recommendations for inadequate relief association bylaws, failure to maintain a complete and accurate equipment roster, failure to maintain a complete and accurate membership roster and failure to provide documentation for death benefits paid.

The VFRA paid \$2,800 in death benefits for 16 individuals without providing sufficient documentation verifying that they were eligible members.

#### **Clarion County**

##### [East Brady 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 ownership of rescue vehicle and trailer.

The VFRA was not listed as the owner on the titles of a rescue boat and trailer that it had purchased.

#### **Delaware County**

##### [Middletown 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 relief association bylaws, failure to deposit proceeds from the sale of jointly purchased vehicles, and noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

The VFRA contributed toward the purchase of two fire engines but did not receive its proportional shares of the proceeds when the vehicles were sold, totaling over \$134,000.

### **Jefferson County**

#### [Ringgold Area 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: failure to deposit state aid, and untimely receipt and deposit of state aid.

### **Lehigh County**

[Coopersburg VFRA](#) – No findings.

### **Luzerne County**

#### [Exeter Borough 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 an undocumented expenditure.

As a result of the audit, the affiliated fire company reimbursed the VFRA in the amount of \$455.

### **Lycoming County**

[Antes Fort VFRA](#) – No findings.

### **Tioga County**

#### [Lawrenceville 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 segregate relief association officers' duties, inadequate signatory authority for the disbursement of funds, and inadequate financial record-keeping system.

VFRA checks are supposed to be signed by two separate officers, but the same person holds the positions of secretary and treasurer.

### **Warren County**

[Clarendon VFRA](#) – No findings.

#### [Columbus 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: inadequate financial record-keeping system and noncompliance with prior audit recommendations for undocumented expenditures, failure to maintain a complete and accurate equipment roster and unauthorized expenditures.

The VFRA could not provide sufficient documentation for \$2,021 in expenses for training, maintenance and postage. The VFRA also spent \$60 in training for non-members and \$608 for maintenance on fire company-owned apparatus.

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