



Pennsylvania Department of the

AUDITOR GENERAL

Facebook: Pennsylvania Auditor General

Twitter: @PaAuditorGen

News for Immediate Release

Feb. 25, 2020

Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 11 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Adams, Allegheny, Armstrong, Berks, Centre, Delaware, Lancaster, Lehigh, McKean, Washington and York counties.

“My audits of relief associations ensure that critical state 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. 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.

Adams County

[Alpha 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: failure to execute a pro-rated share agreement for fire station building purchase, failure to disclose related party transaction, inadequate minutes of meetings, and noncompliance with prior audit recommendations for duplicate payment and inadequate relief association bylaws and inadequate signatory authority for the disbursement of funds.

As a result of the audit, the VFRA calculated its proportionate ownership share at \$181,322 in return for purchases it made for the fire station building. Among them was a vehicle exhaust removal system, which was purchased for \$68,000 from a business owned by a relief association officer.

Allegheny County

[Verona 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.

As a result of the audit, the VFRA increased its bond coverage to \$100,000.

Armstrong County

[Apollo Hose Co. No. 3 VFRA](#) – No findings.

Berks County

[Oley VFRA](#) – No findings.

Centre County

[Pine Glen VFRA](#) – No findings.

Delaware County

[Darby 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 four findings: undocumented expenditures and noncompliance with prior audit recommendations for failure to adhere to relief association bylaws, failure to maintain minutes of meetings, and failure to maintain a complete and accurate equipment roster.

As a result of the audit, the VFRA provided documentation for \$17,422 in expenses for training, insurance, equipment and equipment maintenance.

Lancaster County

[Hempfield 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: noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster, and unauthorized expenditures.

The VFRA spent \$1,850 for grant-writing services, which is not an authorized expense under the law.

[Manheim 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 five findings: unauthorized expenditures and noncompliance with prior audit recommendations for failure to maintain minutes of meetings, failure to maintain a complete and accurate equipment roster, inadequate internal controls, and failure to address undocumented expenditures.

The VFRA spent \$6,301 for training and gear for career staff, which state law does not allow.

Lehigh County

[Upper Milford Western District Fire Co. No. 1 VFRA](#) – No findings.

McKean County

[Corydon 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 one finding: inadequate signature authority for the disbursement of funds.

Washington County

[Richeyville VFRA](#) – No findings.

York County

[East Prospect VFRA](#) – No findings.

[Manchester 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:

relief association investment account inappropriately registered under affiliated fire service organization's federal tax identification number.

The investment account was valued at \$39,137 and represents 34.19 percent of the VFRA's total assets.

###