



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 11 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Armstrong, Berks, Bucks, Dauphin, Delaware, Lawrence, Luzerne, Mercer, Montgomery, Westmoreland and York counties.

“Volunteer firefighter relief associations support fire and rescue crews as they perform their dedicated, often heroic, duties,” DePasquale said. “We are forever grateful.”

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.

Armstrong County

[East Franklin Township VFRA](#) – No findings.

Berks County

[Exeter 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: noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

Bucks County

[American Hose, 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 one finding: failure to maintain minutes of meetings.

Dauphin County

[Fisherville 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: insufficient bond coverage, payment of state sales tax, and relief association checking account inappropriately registered under affiliated fire service organization's federal tax identification number.

As a result of the audit, the VFRA increased its bond coverage to \$40,000. Also, the VFRA could have avoided paying \$234 in sales taxes on the purchase of equipment and maintenance supplies if it had provided its sales tax exemption number to the vendor.

Delaware County

[Haverford 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: failure to maintain a complete and accurate equipment roster.

Lawrence County

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

Luzerne County

[Shickshinny 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: insufficient bond coverage, noncompliance with prior audit recommendations for inadequate financial record-keeping system and inappropriate disbursement of relief association funds.

As a result of the audit, the affiliated fire company reimbursed the VFRA \$35,817 that had been used to assist with the fire company's general operations.

Mercer County

[Sheakleyville 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: undocumented expenditures and noncompliance with prior audit recommendation for failure to define discretionary benefits.

The VFRA did not provide adequate documentation for \$2,000 in payments to an equipment vendor.

[West Middlesex VFRA](#) – No findings.

Montgomery County

[Bridgeport 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 membership roster.

Westmoreland County

[Jeannette 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 bond coverage, unauthorized expenditures and noncompliance with prior audit recommendation for failure to monitor bank account activity.

As a result of the audit, the VFRA successfully recovered \$14,265 in escheated funds from the Pennsylvania Treasury. The VFRA also spent \$472 for golf umbrellas, which is not an allowable expense.

York County

[Goldsboro 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 will increase its bond coverage to \$150,000.

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