



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 Nine Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Armstrong, Berks, Crawford, Cumberland, Lancaster, Lackawanna, McKean, Mercer and Westmoreland counties.

“Volunteer firefighters' relief associations help to provide essential life-saving equipment, critical training and insurance for thousands of volunteer firefighters and emergency service providers,” 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.

Armstrong County

[Rural Valley VFRA](#) – No findings.

Berks County

[Lower Alsace 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.

Crawford County

[Hydetown 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: unsecured loan.

The VFRA made an unsecured loan of \$16,293 to the affiliated fire company.

Cumberland County

[New Kingstown 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 Pennsylvania sales tax exemption number. The VFRA's tax exemption number expired in 2008.

[Union Fire Co. Rural VFRA](#) – No findings.

Lackawanna County

Jessup 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: untimely deposit of state aid.

A \$24,063 state aid check received from Jessup Borough was not deposited within 60 days of receipt.

Lancaster County

Weaverland Valley 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: undocumented expenditures, inadequate minutes of meetings and noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster, failure to deposit state aid and having a checking account inappropriately registered under the affiliated fire service organization's federal tax identification number.

As a result of our audit, the VFRA provided sufficient documentation to justify a \$25,000 expenditure to the affiliated fire company.

McKean County

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

Mercer County

Joint Hermitage/Patagonia 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 deposit proceeds from the sale of a jointly purchased vehicle.

In response to the audit, the VFRA received \$5,325, its prorated share from the sale of a jointly owned piece of fire equipment.

Westmoreland County

Fort Allen 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 inappropriate ownership of rescue vehicle.

A title of a rescue vehicle, purchased for \$29,928, was inappropriately issued in the names of the VFRA and the affiliated fire company. The VFRA holds full ownership of the rescue vehicle.

The VFRA was unable to provide adequate documentation to support a \$1,349 expenditure for maintenance.

[Norvelt VFRA](#) – No findings.

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