



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

July 14, 2020

### **Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 10 Counties**

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Berks, Butler, Clinton, Dauphin, Fayette, Lawrence, Mercer, Montgomery, Schuylkill and Westmoreland counties.

“Volunteer firefighter relief associations support fire and rescue crews as they perform their dedicated, often heroic, duties,” DePasquale said. “Because so many fundraisers had to be canceled in recent months, please keep emergency responders in mind when making donations to help your community.”

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**

[Boyertown VFRA](#) – No findings.

#### **Butler County**

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

#### **Clinton County**

[Avis Borough-Pine Creek Township VFRA](#) – No findings.

#### **Dauphin County**

[Lykens VFRA](#) – No findings.

#### **Fayette County**

[New Haven Hose Company 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 regarding unauthorized expenditures.

The VFRA was reimbursed \$13,466 in unauthorized expenditures reported in the prior audit. However, the VFRA incurred additional unauthorized expenditures totaling \$1,886 during the latest audit period.

#### **Lawrence County**

[Union 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: inappropriate commingling of funds regarding a \$4,109 certificate of deposit.

**Mercer County**

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

[West Salem VFRA](#) – No findings.

**Montgomery County**

[Douglass 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: noncompliance with prior audit recommendations regarding unauthorized expenditures and duplicate payment, and inadequate financial record-keeping.

The VFRA spent \$2,403 for an unauthorized insurance policy and made a duplicate payment of \$440 on computer equipment. VFRA officials reported that the \$440 was reimbursed on June 1 and that the association will comply with the other audit recommendations.

**Schuylkill County**

[Mahanoy City VFRA](#) – No findings.

**Westmoreland County**

[West Newton VFRA](#) — No findings.

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