



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 12 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Beaver, Bucks, Cambria, Erie, Greene, Huntingdon, Lawrence, Lebanon, Luzerne, Northampton, Schuylkill and Susquehanna counties.

“Relief associations help to provide essential life-saving equipment, critical training and insurance for thousands of volunteer firefighters and emergency service providers,” DePasquale said. “Please remember to support your local first responders when making donations to benefit 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.

Beaver County

[Beaver Falls VFRA](#) – No findings.

[Patterson Heights VFRA](#) – No findings.

Bucks County

[Levittown Fire Co. No. 2 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: inadequate signatory authority for the disbursement of funds and failure to maintain a complete and accurate equipment roster.

Checks were signed by only one VFRA officer when two signatures are required.

Cambria County

[Hastings VFRA](#) – No findings.

Erie County

[Franklin 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 for undocumented expenditure, unauthorized expenditure and failure to maintain a complete and accurate equipment roster.

As a result of the audit, the affiliated fire company reimbursed the VFRA \$946 for automotive insurance.

Greene County

[Mount Morris Community VFRA](#) – No findings.

Huntingdon County

[Mapleton VFRA](#) – No findings.

Lawrence County

[Mahoning VFRA](#) – No findings.

Lebanon County

[North Lebanon Township VFRA](#) – No findings.

Luzerne County

[Dorrancton 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: unauthorized expenditures and undocumented expenditures.

The VFRA spent \$26,487 for insurance, training and equipment for paid firefighters. State aid is restricted to support only volunteer firefighters. In addition, the VFRA was unable to document \$3,999 in training costs for firefighters.

Northampton County

[Nancy Run VFRA](#) – No findings.

Schuylkill County

[Branchdale VFRA](#) – No findings.

[Forestville 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: unauthorized expenditures.

The VFRA spent \$800 for tire rims for a fire company-owned vehicle.

[Pottsville VFRA](#) – No findings.

[Ringtown Valley VFRA](#) – No findings.

[Tamaqua 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.

Susquehanna County

[Silver Lake VFRA](#) – No findings.

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