



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Sept. 1, 2020

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

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Beaver, Bradford, Chester, Dauphin, Delaware, Monroe, Washington and Westmoreland counties.

“My oversight of relief associations helps to make sure volunteer firefighters have the resources they need to protect our citizens and communities,” DePasquale said. “State aid must be used efficiently and effectively to help purchase life-saving equipment, training and insurance for thousands of first-responders.”

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).

#### **Beaver County**

##### [Rochester 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 ownership of rescue vehicle.

As a result of the audit, the affiliated fire company reimbursed the VFRA \$44,000 for its share of a 2005 International rescue vehicle.

#### **Bradford County**

##### [Smithfield 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: untimely receipt and deposit of state aid, failure to maintain a complete and accurate equipment roster, and undocumented expenditures.

The VFRA could not document \$1,262 in training and equipment vendor expenses.

#### **Chester County**

##### [Goshen 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.

As a result of the audit, the affiliated fire company reimbursed the VFRA \$759 for training and physicals for paid firefighters.

**Dauphin County**

[Lower Swatara 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 two findings: noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster and inadequate minutes of meetings.

**Delaware County**

[South Media Fire Co. No. 1 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 signatory authority for the disbursement of funds.

**Monroe County**

[Kunkletown VFRA](#) – No findings.

**Washington County**

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

**Westmoreland County**

[Greensburg 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 fire truck into the relief association account.

As a result of the audit, the City of Greensburg reimbursed the VFRA \$4,300 for its share of the proceeds of the sale of a 1991 Grumman Olson fire truck.

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