



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 16 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Berks, Bucks, Butler, Carbon, Clearfield, Columbia, Lancaster, Lebanon, Luzerne, Montgomery, Northampton, Snyder, Susquehanna, Union, Washington and York 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.

Berks County

[Union Fire Co. No. 1 of Walnuttown 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: undocumented expenditure.

As a result of the audit, the affiliated fire company reimbursed the relief association \$1,000.

Bucks County

[Fairless Hills 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.

[Warminster 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: failure to deposit proceeds from the sale of a jointly purchased vehicle and noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

As a result of the audit, the affiliated fire company reimbursed the relief association \$13,750 for its pro-rated share from the sale of a jointly owned vehicle.

Butler County

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

Carbon County

[Parrysville 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.

Clearfield County

[Karthaus VFRA](#) – No findings.

Columbia County

[Main Township VFRA](#) - No findings.

Lancaster County

[Schoeneck 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.

Lebanon County

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

Luzerne County

[Mountaintop VFRA](#) – No findings.

Montgomery County

[Ringing Hill VFRA](#) – No findings.

Northampton County

[Mount Bethel 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.

Snyder County

[Beavertown VFRA](#) – No findings.

Susquehanna County

[Union Dale VFRA](#) – No findings.

Union County

[William Cameron VFRA of Lewisburg](#)

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 six findings: unauthorized expenditures, failure to maintain minutes of meetings, inadequate signatory authority for the disbursement of funds, failure to comply with loan agreement, failure to conduct annual physical equipment inventories and failure to secure ownership interest in an apparatus.

As a result of the audit, the affiliated fire company reimbursed the relief association \$10,533 for expenses including for insurance, apparatus maintenance and training.

Washington County

[Charleroi VFRA](#) – No findings.

York County

[Penn 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: improper merger. The association did not complete all necessary steps when it merged with a neighboring VFRA after their affiliated fire departments also merged.

As a result of the audit, the new relief association updated the titles and transferred ownership of three apparatus. The former VFRA transferred ownership of all other equipment to the new organization, the Hanover Area Volunteer Fire and Rescue Relief Association.

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