



Pennsylvania Department of the

**AUDITOR GENERAL**

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## News for Immediate Release

Oct. 13, 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 Armstrong, Berks, Clarion, Elk, Lycoming, Montgomery, Northampton and Washington 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. “Many fire companies were forced to cancel fundraisers due to the pandemic, so please remember to support your local 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).

#### **Armstrong County**

##### [Parker City 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: terms of a loan agreement did not comply with state law.

The VFRA loaned \$30,000 to the affiliated fire department at two percent interest, below the legally required minimum rate of three percent.

#### **Berks County**

##### [Mohnton 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 recommendation for inadequate relief association bylaws and failure to maintain a complete and accurate equipment roster.

#### **Clarion County**

##### [Farmington 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: unauthorized expenditures.

The VFRA spent \$308 on the maintenance of a fire company vehicle and fire company bond insurance.

**Elk County**

[Johnsonburg VFRA](#) – No findings.

**Lycoming County**

[Montoursville 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 noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

The VFRA did not adequately document \$1,247 in expenses, including payments made to an equipment vendor and a relief association member.

**Montgomery County**

[Sanatoga 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 a prior audit recommendation for undocumented expenditures.

The VFRA failed to adequately document \$1,680 in expenses, including payments made to two equipment vendors and to West Pottsgrove Township.

**Northampton County**

[Williams 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: untimely receipt and deposit of state aid and failure to conduct annual physical equipment inventories.

**Washington County**

[Carroll 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: inadequate signatory authority for the disbursement of funds.

Auditors identified several checks that bore the signature of only one association officer instead of the two signatures that are required by law.

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