



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 Eight Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations (VFRAs) in Bucks, Jefferson, Luzerne, Northumberland, Schuylkill, Somerset, Union and Westmoreland counties.

“Volunteer firefighters' relief associations help to provide essential life-saving equipment, critical training and insurance for thousands of volunteer firefighters and emergency service providers,” DePasquale said.

State aid for VFRAs comes from a 2 percent tax on fire insurance policies sold in Pennsylvania by out-of-state companies. Each year, more than 2,500 municipalities receive approximately \$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.

Bucks County

[Falls Township 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 three findings: failure to maintain bond coverage, failure to maintain a complete and accurate equipment roster and payment of Pennsylvania sales tax.

The VFRA reimbursed a member \$342 of Pennsylvania sales tax that was paid to a vendor for equipment purchased for the relief association. The reimbursement would not have been required if the VFRA member had provided the sales tax exemption number to the vendor.

As a result of our audit, the affiliated fire company reimbursed the VFRA \$342.

Jefferson County

[Warsaw 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: failure to segregate relief association officers' duties.

The positions of treasurer and secretary are held by the same person.

Luzerne County

[Shades Creek 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 secure ownership of rescue vehicle.

Northumberland County

[Marion Heights 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 minutes of meetings and noncompliance with prior audit recommendation for inadequate relief association bylaws.

Schuylkill County

[Mount Carbon 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.

Somerset County

[Seven Springs 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 segregate relief association officers' duties.

The positions of treasurer and secretary are held by the same person.

Union County

[Mifflinburg 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 two findings: failure to maintain a complete and accurate equipment roster and noncompliance with prior audit recommendation for undocumented expenditures.

The VFRA had \$1,159 in undocumented expenditures for training and card member services.

Westmoreland County

[Scottdale 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 expenditure.

As a result of our audit, the affiliated fire company reimbursed the relief association \$1,621 for flags and grave markers.

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