



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 Adams, Bucks, Cambria, Chester, Crawford, Dauphin, Elk, Franklin, Luzerne, McKean, Schuylkill and Somerset counties.

“My audits of volunteer firefighter relief associations ensure that critical state funds are used properly in helping volunteer firefighters save lives and protect communities,” 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.

Adams County

[Biglerville Hose and Truck 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: insufficient bond coverage.

As a result of the audit, the relief association increased its bond coverage to \$100,000.

Bucks County

[Richlandtown VFRA](#) – No findings.

Cambria County

[Carrolltown VFRA](#) – No findings.

[Dauntless VFRA](#) – No findings.

Chester County

[Downingtown VFRA](#) - No findings.

Crawford County

[West Mead Township 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: undocumented expenditures and failure to maintain a complete and accurate equipment roster.

The relief association had \$1,418 in undocumented expenditures for an equipment vendor and to the affiliated fire company.

Dauphin County

[Lower Paxton Township VFRA](#) – No findings.

Elk County

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

Franklin County

[Mont Alto 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 five findings: undocumented expenditures, inadequate minutes of meetings, unauthorized expenditures, failure to maintain a complete and accurate equipment roster and noncompliance with prior audit recommendation for inadequate relief association bylaws.

The relief association spent \$576 for the affiliated fire company's bond premium, which is not an authorized expense.

Luzerne County

[Lake Silkworth VFRA](#) – No findings.

McKean County

[Eldred Borough VFRA](#) – No findings.

Schuylkill County

[Seltzer 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 six findings: inadequate signatory authority for disbursement of funds, inadequate minutes of meetings, failure to deposit proceeds from the sale of a vehicle and noncompliance with prior audit recommendations for unsecured loan, untimely deposit of state aid and failure to conduct annual physical equipment inventory.

As a result of the audit, the affiliated fire company reimbursed the relief association \$1,500 from the sale of a 1983 truck owned by the relief association.

[Wayne 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: undocumented expenditures and inadequate minutes of meetings.

As a result of the audit, the affiliated fire company reimbursed the relief association \$1,706 in undocumented expenditures.

Somerset County

[Garrett VFRA](#) – No findings.

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