
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

March 5, 2024

Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 20 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 30 volunteer firefighters' relief associations (VFRAs) in Allegheny, Beaver, Bedford, Bucks, Butler, Cambria, Chester, Clearfield, Fayette, Greene, Huntingdon, Lackawanna, Luzerne, Montgomery, Northumberland, Schuylkill, Somerset, Tioga, Wayne and Westmoreland counties.

“Relief associations provide vital support to Pennsylvania’s dedicated first responders,” DeFoor said. “Our audits make sure state aid is used to equip and protect volunteer firefighters and the communities they serve.”

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2023, \$67.44 million went to 2,519 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Review the latest audit report for the listed VFRAs and learn more about the Department of the Auditor General online at www.PaAuditor.gov. Our updated VFRA guidelines are posted on our website at the [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Allegheny County

[South Fayette Township Volunteer Firemen’s Relief Association](#) – No findings

Beaver County

[Homewood Volunteer Firemen’s Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: Failure to maintain surety (fidelity) bond coverage, failure to maintain minutes of

meetings and inadequate relief association bylaws, failure to obtain a Pennsylvania sales tax exemption number

Bedford County

[Imler Area Volunteer Firemen's Relief Association](#) – 1 finding: Relief association accounts inappropriately registered under affiliated fire services organization's federal tax identification number

Bucks County

[Bristol Consolidated Firemen's Relief Association](#) – No findings

Butler County

[Prospect Volunteer Firemen's Relief Association](#) – No findings

Cambria County

[Patton Fire Company #1 Relief Association](#) – No findings

Chester County

[Ridge Fireman's Relief Association](#) – No findings

Clearfield County

[Chester Hill Firemen's Relief Association](#) – 4 findings: Failure to maintain a complete and accurate equipment roster, failure to maintain a complete and accurate membership roster, inadequate minutes of meetings, failure to define discretionary benefits and inadequate relief association bylaws

Fayette County

[West Leisenring Firemen's Relief Association of West Leisenring, PA](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to monitor investment activity

Greene County

[Rices Landing Volunteer Firemen's Relief Association](#) – No findings

Huntingdon County

[Warriors Mark-Franklin Volunteer Fire Company Relief Association](#) – 1 finding: Inadequate relief association bylaws

Lackawanna County

[Springbrook Township Volunteer Firemen's Relief Association](#) – No findings

Luzerne County

[Shades Creek Volunteer Firemen's Relief Association](#) – 4 findings: Noncompliance with prior audit recommendation: Failure to secure ownership of rescue vehicle, failure to monitor banking activity, failure to maintain surety (fidelity) bond coverage, failure to obtain a Pennsylvania sales tax exemption number

Montgomery County

[Firefighter's Relief Association of Upper Merion Township](#) – No findings

[The Relief Association of Rosyln Fire Company No. 1](#) – No findings

Northumberland County

[Lower Augusta Volunteer Firemen's Relief Association](#) – 1 finding: Inadequate relief association bylaws (discretionary benefits)

[Marion Heights Volunteer Firefighters' Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Inadequate relief association bylaws, noncompliance with prior audit recommendation: inadequate minutes of meetings

[Mount Carmel Township Firemen's Relief Association](#) – No findings

[The East Cameron Township Fireman's Relief Association](#) – 2 findings: Untimely deposit of state aid, relief association checking and saving accounts inappropriately registered under affiliated fire service organization's federal tax identification number

[The Volunteer Firemen's Relief Association of Hickory Corners](#) – No findings

[The Warrior Run Area Firemen's Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

Schuylkill County

[Coaldale Volunteer Firemen's Relief Association](#) – 4 findings: Insufficient surety (fidelity) bond coverage, undocumented expenditure, inadequate minutes of meetings and relief association bylaws, inadequate signatory authority for the disbursement of funds

[Forestville Volunteer Fireman's Relief Association of Forestville](#) – No findings

[Mt. Pleasant Volunteer Fireman's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain surety (fidelity) bond coverage

[Volunteer Fire Co. No. 1 of Tower City Firefighters' Relief Association](#) – No findings

Somerset County

[Seven Springs Volunteer Firemen's Relief Association](#) – 1 finding: Failure to maintain minutes of meetings and inadequate relief association bylaws

Tioga County

[The Jackson Township Volunteer Firemen's Relief Association](#) – No findings

Wayne County

[Greene Dreher Volunteer Firemen's Relief Association](#) – 1 finding: Relief association checking account inappropriately registered under affiliated fire service organization's federal tax identification number

[Northern Wayne Firemen's Relief Association, Inc.](#) – 3 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, unauthorized expenditures

Westmoreland County

[Grandview Volunteer Fire Department Relief Association](#) – 1 finding: Unauthorized expenditures

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