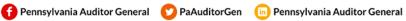
PENNSYLVANIA DEPARTMENT OF THE **AUDITOR GENERAL**









News for Immediate Release

October 26, 2023

Auditor General DeFoor Releases Audits for Volunteer Firefighters' **Relief Associations in 22 Counties**

HARRISBURG - Auditor General Timothy DeFoor today announced the release of audit reports for 28 volunteer firefighters' relief associations (VFRAs) in Allegheny, Armstrong, Berks, Bradford, Butler, Crawford, Fayette, Franklin, Indiana, Jefferson, Lehigh, Luzerne, Montgomery, Northampton, Northumberland, Pike, Schuylkill, Snyder, Sullivan, Westmoreland, Wyoming and York 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 2022, \$66.7 million went to 2,514 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 -VRFA Resources (paauditor.gov).

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

Allegheny County

<u>Middle Road Volunteer Fire Department Relief Association</u> – No findings.

Munhall Volunteer Firemen's Relief Association, Inc. of the Borough of Munhall, Allegheny County - No findings.

Armstrong County

Manor Township Volunteer Firemen's Relief Association - No findings.

Berks County

The Volunteer Firemen's Relief Association of Friendship Fire Company No. 2 of Mohnton, Berks County

 4 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, untimely deposit of state aid, unauthorized expenditures and potential fraud charges, payment of Pennsylvania sales tax

Bradford County

North Towanda Firemen's Relief Association - 1 finding: Untimely deposit of state aid

The New Albany Volunteer Fire Relief Association of the State of Pennsylvania – No findings.

Butler County

<u>Petrolia Volunteer Fire Relief Association</u> – 1 finding: Noncompliance with prior audit recommendation: Untimely receipts and deposits of state aid

Crawford County

<u>Greenwood Volunteer Firefighters' Relief Association</u> – No findings.

Fayette County

<u>Luzerne Township Volunteer Firefighter's Relief Association</u> – No findings.

Franklin County

<u>Pleasant Hall Volunteer Fireman's Relief Association</u> – 1 finding: Noncompliance with prior audit recommendation: Failure to conduct annual physical equipment inventories

Indiana County

<u>Marion Center Volunteer Firefighters' Relief Association</u> – 4 findings: Failure to deposit state aid. Untimely receipt and deposit of state aid, inadequate financial record-keeping system and unknown deposits, failure to maintain minutes of meetings

<u>Plumville District Volunteer Fire Department, Inc. Relief Association</u> – 4 findings: Noncompliance with prior audit recommendation: Undocumented expenditure, noncompliance with prior audit recommendation: untimely receipt and deposit of state aid, noncompliance with prior audit recommendation: inadequate financial record-keeping system, failure to deposit state aid

Jefferson County

<u>Brookville Firemen's Relief Association</u> – 2 findings: Noncompliance with prior audit recommendation: Unauthorized expenditures, untimely deposit of state aid

Lehigh County

Allentown Firemen's Relief Association – No findings.

Luzerne County

<u>Sugarloaf Firemen's Relief Association</u> – 2 findings: Failure to deposit proceeds from equipment sold, failure to maintain a complete and accurate equipment

Montgomery County

<u>The Colmar Volunteer Fire Company Relief Association</u> – 2 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, failure to secure ownership interest in jointly purchased equipment

Northampton County

<u>Forks Township Volunteer Firefighters' Relief Association</u> – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

Northumberland County

<u>The Stonington Volunteer Firemen's Relief Association</u> – No findings.

Pike County

Milford Volunteer Firemen's Relief Association - No findings.

Schuylkill County

Ashland Firemen's Relief Association of the State of Pennsylvania - No findings.

<u>Firemen's Relief Association of the Borough of Cressona, Schuylkill County</u> – 2 findings: Noncompliance with prior audit recommendation: Undocumented expenditure, untimely deposit of state aid

Snyder County

<u>Hummels Wharf Volunteer Firemen's Relief Association</u> – No findings.

Sullivan County

Forksville Firemen's Relief Association - No findings.

<u>Laporte Volunteer Fire Company Relief Association</u> – No findings.

Westmoreland County

<u>Bell Township Volunteer Firefighters' Relief Association</u> – 1 finding: Untimely receipt and deposit of state aid

Derry Volunteer Fire Company Relief Association of Derry, PA – No findings.

Wyoming County

Noxen Volunteer Firemen's Relief Association – No findings.

York County

<u>Yoe Volunteer Firemens' Relief Association</u> – 3 findings: Improper merger pertaining to the transfer of equipment, inadequate minutes of meetings, failure to maintain a complete and accurate membership roster