
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

September 21, 2023

Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 29 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 56 volunteer firefighters' relief associations (VFRAs) in Allegheny, Armstrong, Berks, Bradford, Bucks, Cambria, Carbon, Clarion, Clearfield, Clinton, Crawford, Dauphin, Delaware, Franklin, Jefferson, Juniata, Lackawanna, Lancaster, Lawrence, Luzerne, Lycoming, Montgomery, Northampton, Perry, Schuylkill, Sullivan, Tioga, Warren and Washington 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 -VFRA Resources \(paauditor.gov\)](#).

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

Allegheny County

[Avalon Volunteer Fire Company Relief Association of Avalon, Pennsylvania](#) – 2 findings: Failure to maintain/access minutes of meetings and inadequate relief association bylaws, failure to maintain a Pennsylvania sales tax exemption number

[Pleasant Valley Volunteer Firefighters Relief Association of O’Hara Township, Pennsylvania](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Relief Association of the Richland Township Volunteer Fire Department of Allegheny County, Pennsylvania, Inc.](#) – 1 finding: Failure to deposit proceeds from the jointly purchased vehicle

Armstrong County

[Apollo Hose Company Number 2 Volunteer Firemen's Relief Association of Apollo, Pennsylvania](#) – 1 finding: Untimely deposit of state aid

[Bethel Township Volunteer Fireman's Relief Fund Association](#) – 1 finding: Failure to maintain/access minutes of meetings

Berks County

[Rescue Fire Co. 1, Mt. Aetna, Pa. Firemen's Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Seisholtzville Volunteer Fireman's Relief Association](#) – No findings.

[Shartlesville Community Fire Company No. 1 Volunteer Firemen's Relief Association](#) – No findings.

Bradford County

[Leraysville-Pike Volunteer Fire Department Fireman's Relief Association](#) – No findings.

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

Bucks County

[Dublin Volunteer Fire Company Relief Association](#) – 2 findings: Insufficient surety (fidelity) bond coverage, inadequate minutes of meetings, Observation: FDIC coverage limits exceeded

[Lower Southampton Fire Department Relief Association](#) – No findings.

[Shelly Fire Company Volunteer Firefighter's Relief Association](#) – No findings.

[The Upper Black Eddy Fire Company No. 1 Relief Association](#) – 1 finding: Undocumented expenditure

Cambria County

[The Relief Fund Association of the Dauntless Fire Company of Edensburg](#) – No findings.

Carbon County

[Firemen's Relief Association of Bowmanstown, PA](#) – No findings.

Clarion County

[Knox Volunteer Firefighter's Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, untimely deposit of state aid, failure to deposit proceeds from the sale of a jointly purchased vehicle

Clearfield County

[Winburne Volunteer Fireman's Relief Association at Winburne, Clearfield County](#) – 5 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, noncompliance with prior audit recommendation: unauthorized expenditures, noncompliance with prior audit recommendation: inadequate financial record-keeping system, noncompliance with prior audit recommendation: inadequate minutes of meetings, failure to maintain a complete and accurate equipment roster

Clinton County

[Volunteer Fire Co. of Mill Hall, Inc. Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Undocumented expenditure, failure to secure ownership interest in jointly purchased vehicle

[Woolrich Volunteer Firefighters Relief Association of the State of Pennsylvania](#) – 2 findings: Unauthorized expenditure, failure to disclose related party transaction

Crawford County

[Bloomfield Township Volunteer Firefighters' Relief Association](#) – 1 finding: Unauthorized expenditures

Dauphin County

[Carsonville Volunteer Fire Company Fireman's Relief Association](#) – No findings.

Delaware County

[The Aston Township Volunteer Fireman's Relief Association](#) – 5 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, unauthorized expenditure, improper reimbursement of cell phone expenses not authorized by the VFRA act, failure to maintain a complete and accurate equipment roster, inadequate minutes of meetings

Erie County

[North East Volunteer Fireman's Relief Association](#) – No findings.

Franklin County

[Waynesboro Fireman's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

Jefferson County

[The Friendship Hose Company No. 1, Falls Creek Volunteer Firemans' Relief Association, Borough of Falls Creek](#) – 1 finding: Inadequate signatory authority for the disbursement of funds and inadequate internal controls

Juniata County

[Beale Township Volunteer Firefighters' Relief Association](#) – No findings.

[Delaware Township Volunteer Firemen's Relief Association](#)

[Fayette Volunteer Firefighters Relief Association](#) – No findings.

[Thompsontown Volunteer Firefighters Relief Association](#) – 1 finding: Failure to secure ownership interest in jointly purchased equipment

Lackawanna County

[Meredith Hose Company No. 1 Volunteer Firemen's Relief Association](#) – No findings.

[Volunteer Firemen's Relief Association of Greenfield Township](#) – No findings.

Lancaster County

[Farmersville Volunteer Firefighters Relief Association](#) – No findings.

Lawrence County

[The Volunteer Firemen's Relief Association of Ellwood City, PA](#) – No findings.

Luzerne County

[Avoca Volunteer Fireman's Relief Association of Avoca, PA](#) – 1 finding: Failure to deposit proceeds from the sale of a jointly purchased vehicle

[Harding Firemen's Relief Association of Exeter Township](#) – 1 finding: Failure to secure ownership interest in jointly purchased vehicle

[Kunkle Fire Company Relief Association](#) – 1 finding: Unauthorized expenditure

Lycoming County

[Old Lycoming Township Volunteer Firemen's Relief Association](#) – No findings.

Montgomery County

[Lower Merion Township Firemen's Relief Association](#) – 1 finding: Unauthorized expenditures

[Skippack Fire Company Relief Association](#) – No findings.

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

Northampton County

[Mt. Bethel Volunteer Firemen's Relief Association](#) – 5 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, undocumented expenditures, unauthorized expenditures, inadequate investment records, inadequate minutes of meetings and relief association bylaws

Perry County

[Liverpool Volunteer Fireman's Relief Association](#) – No findings.

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

Schuylkill County

[Blythe Township Firemen's Relief Association](#) – No findings.

[New England Valley Firemen's Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Nuremberg-Weston Volunteer Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Inadequate minutes of meetings and relief association bylaws

[Port Carbon Firemen's Relief Association](#) – No findings.

Sullivan County

[Muncy Valley Area Volunteer Firemans' Relief Association](#) – No findings.

Tioga County

[Elkland Volunteer Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to properly update and adhere to amended relief association bylaws

[Liberty Volunteer Fireman's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

[Middlebery Township Volunteer Firefighters' Relief Association](#) – 2 findings: Insufficient surety (fidelity) bond coverage, failure to maintain a complete and accurate equipment roster

Warren County

[North Warren Vol. Fire Dept. Relief Association](#) – 2 findings: Inadequate signatory authority for the disbursement of funds, failure to disclose related party transactions

Washington County

[Midway Volunteer Fire Department Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

[Morris Township Volunteer Firemen's Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

[North Franklin Township Volunteer Firefighter's Relief Association](#) – No findings.