


PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

February 8, 2024

Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 25 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 38 volunteer firefighters' relief associations (VFRAs) in Allegheny, Armstrong, Beaver, Berks, Bucks, Cameron, Clearfield, Crawford, Dauphin, Delaware, Franklin, Greene, Lackawanna, Lebanon, Mercer, Monroe, Montgomery, Northampton, Schuylkill, Tioga, Venango, Warren, Washington, Wayne 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 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

[Monroeville Volunteer Firemen’s Relief Association, Incorporated](#) – No findings

[Presto Volunteer Fire Department Relief Association](#) – No findings

[Rennerdale Volunteer Fire Department Relief Association](#) – No findings

Armstrong County

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

Beaver County

[Monaca Volunteer Fire Company No. 5, Fireman's Relief Association of the State of Pennsylvania](#) – 1 finding: Noncompliance with prior audit recommendation: Inadequate minutes of meetings and relief association bylaws

[Patterson Heights Volunteer Fireman's Relief Association](#) – 1 finding: Erroneous deposit of grant funds

Berks County

[Birdsboro-Union Relief Association](#) – 9 findings: Undocumented expenditures as a result of alleged misappropriated assets, failure to deposit proceeds from the sale of a jointly purchased vehicle, failure to secure ownership interest in jointly purchased equipment, inadequate minutes of meetings and relief association bylaws, inadequate internal controls, failure to adhere to relief association bylaws, inadequate financial record keeping system, failure to maintain a complete and accurate equipment roster, insufficient surety (fidelity) bond coverage

Bucks County

[The Firemen's Relief Association of Langhorne Borough](#) – 1 finding: Inadequate investment records

Cameron County

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

Clearfield County

[The Sentry Volunteer Fire Company Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to obtain a Pennsylvania sales tax exemption number

[The Westover Area Volunteer Company Relief Association](#) – No findings

Crawford County

[Cambridge Springs Volunteer Fire Department Relief Association](#) – No findings

[Venango Volunteer Fire Department Relief Association](#) – 1 finding: Failure to maintain surety (fidelity) bond coverage

Dauphin County

[Lower Paxton Township Volunteer Firefighters' Relief Association](#) – No findings

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

[West Hanover Township Fireman's Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Inadequate minutes of meetings, failure to maintain a complete and accurate equipment roster

Delaware County

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

Franklin County

[Fayetteville Volunteer Fire Department Relief Association, Incorporated](#) – 2 findings: Failure to maintain a complete and accurate equipment roster, inadequate minutes of meetings and relief association bylaws

[Mont Alto Fireman's Relief Association](#) – 4 findings: Noncompliance with prior audit recommendation: Inadequate relief association bylaws, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, payment of Pennsylvania sales tax, failure to maintain a complete and accurate membership roster

Greene County

[Waynesburg and Franklin Township Volunteer Fireman's Relief Association, Inc.](#) – No findings

Lackawanna County

[Independent Firefighters Relief Association](#) – No findings

Lebanon County

[Schaefferstown Volunteer Firemen's Relief Association](#) – 2 findings: Untimely receipt and deposit of state aid, failure to maintain a complete and accurate equipment roster

Mercer County

[Stoneboro Volunteer Fire Company Relief Association](#) – 5 findings: Improper receipts of state aid, unauthorized expenditures, failure to maintain surety (fidelity) bond coverage, inadequate signatory for the disbursement of funds, inadequate minutes of meetings and relief association bylaws

Monroe County

[West End Fire Company of Brodheadsville, PA Relief Association](#) – 1 finding: Duplicate payment

Montgomery County

[Plymouth Township Firemen's Union and Relief Association of Plymouth Township](#) – No findings

Northampton County

[Bath Volunteer Firemen's Relief Association](#) – 1 finding: Inadequate minutes of meetings and relief association bylaws

Schuylkill County

[Tremont Ambulance Firemen's Relief](#) – No findings

Tioga County

[Tioga Volunteer Firemen's Relief Association](#) – 4 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, noncompliance with prior audit recommendation: inadequate minutes of meetings and relief association bylaws, inadequate signatory for the disbursement of funds

Venango County

[Cherrytree Township Volunteer Fire Department Relief Association](#) – 2 findings: Undocumented expenditures, inadequate financial record-keeping system

[Clintonville Volunteer Fire Department Foreign Fire Association](#) – 1 finding: Failure to maintain a complete and accurate equipment roster

[Cooperstown Volunteer Fire Department Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

Warren County

[Grand Valley Volunteer Firemen's Relief Association](#) – 1 finding: Unauthorized expenditure

Washington County

[Firemen's Relief Association of the Borough of Canonsburg](#) – No findings

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

[Volunteer Firemen's Relief Association of Fredericktown, Pennsylvania](#) – No findings

Wayne County

[Waymart Volunteer Firemen's Relief Association](#) – 1 finding: Inadequate signatory authority for the disbursement of funds

[Welcome Lake Fire Volunteer Company Relief Association of Berlin Township](#) – 3 findings:
Noncompliance with prior audit recommendation: Insufficient surety (fidelity) bond coverage, unauthorized expenditures, inadequate signatory authority for the disbursement of funds

York County

[Firefighter's Relief Association of Jackson Township](#) – 1 finding: Failure to deposit proceeds from the sale of a jointly purchased vehicle

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