
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

August 17, 2023

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

HARRISBURG – Auditor General Timothy DeFoor today announced audit reports have been released for 36 volunteer firefighters' relief associations (VFRAs) in Allegheny, Armstrong, Beaver, Bedford, Cambria, Clearfield, Clinton, Columbia, Erie, Forest, Jefferson, Lawrence, Luzerne, Lycoming, Mifflin, Montgomery, Schuylkill, Snyder, Washington 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.”

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 [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Allegheny County

[Fawn Township Volunteer Fire Company #2 Relief Association](#) – No findings.

[Frazer Township Volunteer Fire Department No. 2 Relief Association](#) – 2 findings: Failure to maintain surety (fidelity) bond coverage, failure to obtain a Pennsylvania sales tax exemption number

[Sharpsburg Fireman’s Relief Association](#) – No findings.

[The Lincoln Borough Volunteer Fire and Rescue Company No. 1 Relief Association](#) – No findings.

[Vigilant Hose Company #1 of Port Vue, PA Relief Fund](#) – No findings.

Armstrong County

[Apollo Hose Company #3 Volunteer Firemen's Relief Association, Inc. of Apollo, Pennsylvania](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Ford Cliff Volunteer Firefighters' Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

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

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

Beaver County

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

Bedford County

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

[The Alum Bank Community Firefighter's Relief Association](#) – No findings.

Cambria County

[Portage Volunteer Fire Company No. 1, Relief Association of Portage, Pennsylvania](#) – 2 findings: Failure to maintain surety (fidelity) bond coverage, payment of Pennsylvania sales tax

Clearfield County

[Grampian-Penn-Bloom Volunteer Firemen's Relief Association of Grampian/ Clearfield County](#) – No findings

Clinton County

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

Columbia County

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

Erie County

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

Forest County

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

Jefferson County

[McCalmont Township Firemen's Relief Association of the Township of McCalmont in Anita, Pennsylvania](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Pine Creek Township Volunteer Firemen's Relief Association](#) – 1 finding: Failure to maintain surety (fidelity) bond coverage

[Reynoldsville Volunteer Fireman Relief Association, Inc.](#) – 1 finding: Inadequate signatory authority for the disbursement of funds

Lawrence County

[Volunteer Firemen's Relief Association of Neshannock Township](#) – 1 finding: Unauthorized expenditures

Luzerne County

[Greater Pittston Ambulance & Rescue Relief Association](#) – No findings.

[Swoyersville Volunteer Fire Department #2 Relief Association of Swoyersville, PA](#) – 3 findings:
Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, unauthorized expenditure, failure to obtain a Pennsylvania sales tax exemption number

Lycoming County

[DuBoistown Firefighters' Relief Association](#) – No findings.

[The Relief Association of the Citizens Hose Company of Jersey Shore, Pennsylvania](#) – No findings

Mifflin County

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

Montgomery County

[Fireman's Union and Relief Association of Bridgeport, Pennsylvania](#) – 2 findings: Unsecured loan, insufficient fidelity (surety) bond coverage

[Red Hill Fire Company Firefighters' Relief Association](#) – No findings.

[The Firemen's Relief Association of Narbeth, Pennsylvania](#) – No findings.

Schuylkill County

[Clover Fire Company Fireman's Relief Association](#) – 6 findings: Noncompliance with prior audit recommendation: Insufficient surety (fidelity) bond coverage, undocumented expenditures, failure to maintain a complete and accurate equipment roster, failure to maintain minutes of meetings, inadequate financial record-keeping system, inadequate relief association bylaws

[Minersville Firemens Relief Association](#) – No findings.

Snyder County

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

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

Washington County

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

York County

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

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