
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



Pennsylvania Auditor General



News for Immediate Release

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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 42 volunteer firefighters' relief associations (VFRAs) in Adams, Allegheny, Armstrong, Butler, Cambria, Clarion, Clearfield, Clinton, Dauphin, Elk, Erie, Fayette, Franklin, Jefferson, Lebanon, Lehigh, Luzerne, McKean, Monroe, Montgomery, Montour, Northampton, Northumberland, Schuylkill, Somerset, Union, Venango, Westmoreland 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 -VFRA Resources \(paauditor.gov\)](#).

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

Adams County

[Cashtown Community Volunteer Firemen’s Relief Association](#) – No findings.

Allegheny County

[Springdale Volunteer Fire Department Relief Association](#) – 2 findings: Inadequate documentation of mortgage, unauthorized expenditures

Armstrong County

[East Franklin Volunteer Fireman's Relief Association](#) – 1 finding: Failure to define discretionary benefits
[Volunteer Firemen's Relief Association of Quakertown, Pennsylvania](#) – No findings.

Butler County

[East Butler Volunteer Firemen's Relief Association](#) – 1 finding: Improper transfer of funds

[Lick Hill Firemen's Relief Association](#) – 2 findings: Unauthorized expenditures, undocumented expenditures

Cambria County

[Adams Township Volunteer Fire Co. #2 Fireman's Relief Association](#) – No findings.

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

Clarion County

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

[Lamar Township Volunteer Fire Company, Inc, #11 Fireman's Relief Association](#) – 1 finding: Inadequate signatory authority for the disbursement of funds

Clearfield County

[Lawrence Township Volunteer Firemen's Relief Association of Lawrence Township](#) – 1 finding: Noncompliance with prior audit recommendation: Insufficient surety (fidelity) bond coverage

Clinton County

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

Dauphin County

[Grantville Firemen's Relief Association](#) – 3 findings: Unauthorized expenditures, failure to maintain a complete and accurate equipment roster, failure to maintain a complete and accurate membership roster

Elk County

[Johnsonburg Fire Department Relief Association](#) – 1 finding: Undocumented expenditures

Erie County

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

[Lake City Firefighter's Relief Association of the State of Pennsylvania](#) – 1 finding: Inadequate signatory authority for the disbursement of funds

Fayette County

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

[New Salem Volunteer Fire Department Relief Association](#) – No findings.

[South Union Volunteer Firemen's Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Springfield Township Volunteer Hose Company Foreign Fire Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

Franklin County

[New Franklin Firemen's Relief Association of the State of Pennsylvania](#) – 3 findings: Noncompliance with prior audit recommendation: Unauthorized expenditures, inappropriate pre-signing of blank checks, inadequate minutes of meetings and relief association bylaws

Jefferson County

[Knox Township Volunteer Fireman's Relief Association](#) – 5 findings: Noncompliance with prior audit recommendation: Undocumented expenditure, noncompliance with prior audit recommendation: inadequate financial record-keeping system, untimely deposit of state aid, unauthorized expenditures, inadequate signatory authority for the disbursement of funds

Lebanon County

[Campbelltown Volunteer Fire Company Relief Association](#) – 4 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, insufficient surety (fidelity) bond coverage, inadequate minutes of meetings and relief association bylaws, failure to maintain a complete and accurate equipment roster

Lehigh County

[Coplay Firefighters' Relief Association of the Borough of Coplay, Commonwealth of Pennsylvania](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

Luzerne County

[Laurel Run Fireman's Relief Association, Laurel Run Borough](#) – 4 findings: Noncompliance with prior audit recommendation: Improper transfer of funds and failure to adhere to relief association bylaws, noncompliance with prior audit recommendation: failure to maintain a Pennsylvania sales tax exemption number, noncompliance with prior audit recommendation: inadequate minutes of meetings, failure to maintain surety (fidelity) bond coverage

[Mountaintop Volunteer Firefighters Relief Association of Fairview Township](#) – No findings.

[Wilkes-Barre Township Volunteer Firemen's Relief Association](#) – 5 findings: Noncompliance with prior audit recommendation: Inadequate relief association bylaws, noncompliance with prior audit recommendation: failure to maintain minutes of meetings, inadequate financial record-keeping system, failure to maintain a complete and accurate equipment roster, improperly completed equipment transaction with a related party

McKean County

[Eldred Boro Fire Dept., Inc. Relief Association](#) – No findings.

Monroe County

[Jackson Township Volunteer Fire Company Relief Association of Reeders, Pennsylvania](#) – No findings.

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

Montgomery County

[Upper Frederick Volunteer Fireman's Relief Association](#) – 3 findings: Unauthorized expenditures, failure to secure ownership interest in jointly purchased equipment, untimely deposit of state aid

Montour County

[Washingtonville Volunteer Firefighter's Relief Association](#) – 4 findings: Insufficient surety (fidelity) bond coverage, unauthorized expenditures, failure to maintain a complete and accurate equipment roster, inadequate minutes of meetings and relief association bylaws

Northampton County

[East Allen Township Firefighters Relief Association](#) – 1 finding: Inadequate minutes of meetings

Northumberland County

[Trevorton Fire Company No. 1 Firefighters' Relief Association](#) – 8 findings: Undocumented expenditures and documentation supporting expenditures not readily available and provided untimely, failure to provide/maintain documentation evidencing proceeds from the sale of a purchased vehicle, failure to adhere to relief association bylaws, failure to segregate relief association officers' duties, inadequate financial record-keeping system, failure to maintain a complete and accurate equipment roster, inadequate minutes of meetings, unauthorized expenditures

Schuylkill County

[Good Will Hose Company Volunteer Firefighter Relief Association](#) – 3 findings: Erroneous transfer of funds, inadequate minutes of meetings and relief association bylaws, failure to obtain a Pennsylvania sales tax exemption number

[McAdoo Firefighter Relief Association of the Borough of McAdoo, PA](#) – 5 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, untimely deposit of state aid, relief association checking account inappropriately registered under affiliated fire service organization's name and federal tax identification, inadequate signatory authority for the disbursement of funds, inadequate minutes of meetings and relief association bylaws, failure to obtain a Pennsylvania sales tax exemption number

Somerset County

[The Relief Association of the Bakersville Volunteer Fire Company of Jefferson Township](#) – No findings.

[Wellersburg District Volunteer Firemen's Relief Association](#) – 1 finding: Failure to maintain a Pennsylvania sales tax exemption number

Union County

[Mifflinburg Hose Company Fireman's Relief Association](#)

Venango County

[Polk Fire-Rescue Inc. Relief Association](#) – 2 findings: Untimely receipt and deposits of state aid, failure to maintain a complete and accurate equipment

[Sandy Creek Township Fire Department Relief Fund](#) – 1 finding: Undocumented expenditures

Westmoreland County

[Westmoreland Homesteads Volunteer Fire Department Relief Association of Norvelt, PA](#) – 3 findings: Untimely deposit of state aid, insufficient surety (fidelity) bond coverage, failure to obtain a Pennsylvania sales tax exemption number

York County

[Fairview Township Firemen's Relief Association](#) – 3 findings: Unauthorized expenditures, failure to maintain a complete and accurate equipment roster, inadequate financial record-keeping system

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