

# COMPLIANCE AUDIT

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## Firemen's Relief Association of Alpha Fire Company No. 1, Inc.

Adams County, Pennsylvania

For the Period

January 1, 2016 to December 31, 2018

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February 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Steve Laughman, President  
Firemen's Relief Association of Alpha  
Fire Company No. 1, Inc.  
Adams County

We have conducted a compliance audit of the Firemen's Relief Association of Alpha Fire Company No. 1, Inc. (relief association) pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and mandated by the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010 (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, for the period January 1, 2016 to December 31, 2018.

The objectives of the audit were:

1. To determine if the relief association took appropriate corrective action to address the findings contained in our prior audit report.
2. To determine if the relief association complied with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds.

Our audit was limited to the areas related to the objectives identified above and was not required to be and was not conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

Relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the relief association's administration of state aid and accumulated relief funds complies with applicable state laws, contracts, bylaws, and administrative procedures, including the safeguarding of assets. Relief association officers are responsible for complying with applicable state laws, contracts, bylaws, and administrative procedures. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2016 to December 31, 2018:

- The relief association took appropriate corrective action to address three of the five findings contained in our prior audit report. However, the relief association failed to take appropriate corrective action to address the two remaining findings contained in our prior audit report, as listed below and discussed in the Status of Prior Findings section of this report.
- The relief association, in all significant respects, complied with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except as noted in the findings listed below and discussed later in this report.

Finding No. 1 – Failure To Execute A Prorated Share Agreement For Fire Station Building Purchases

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Duplicate Payment

Finding No. 3 – Failure To Disclose Related Party Transaction

Finding No. 4 – Inadequate Minutes Of Meetings


Finding No. 5 – Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws And Inadequate Signatory Authority For The Disbursement Of Funds

The five findings contained in this report cite conditions that existed in the operation of the relief association during the current audit period. We are concerned by the number of findings noted and strongly encourage timely implementation of the recommendations noted in this audit report.

The supplementary financial information contained in this report is presented for purposes of additional disclosure and analysis. We performed only limited procedures on the supplementary financial information and, accordingly, express no form of assurance on it.

The contents of this report were discussed with the management of the relief association and, where appropriate, their responses have been included in the report. We would like to thank the relief association officials for the cooperation extended to us during the conduct of the audit.

January 30, 2020

  
EUGENE A. DEPASQUALE  
Auditor General

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## BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010, (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, the Department of the Auditor General's duty is to audit the accounts and records of every volunteer firefighters' relief association to determine that funds received under the Foreign Fire Insurance Tax Distribution Law, Act of December 18, 1984, (P.L. 1005, No. 205), as amended, 53 P.S. § 895.701 *et seq.* (commonly referred to as Act 205), are properly expended.

The relief association is a charitable organization that was formed primarily to afford financial protection to volunteer firefighters and to encourage individuals to participate in volunteer fire service.

Act 118 governs the overall operation of volunteer firefighters' relief associations. Relief association bylaws define the specific operational procedures by which relief associations conduct business. To fulfill its primary purpose, Act 118 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 118, it is the responsibility of relief associations to choose investments in a proper and prudent manner.

Volunteer firefighters' relief associations receive public tax monies, and the association officers therefore have a responsibility to the public to conduct the association's financial affairs in a businesslike manner and to maintain sufficient financial records to support the propriety of all association transactions. Volunteer firefighters' relief association officers are also responsible for ensuring that the association operates in accordance with applicable state laws, contracts, bylaws and administrative procedures.

Act 205 sets forth the computation of the Foreign Fire Insurance Tax Distribution paid to each applicable municipality throughout the Commonwealth of Pennsylvania. The amount of the distribution is based upon the population of each municipality and the market value of real estate within the municipality. Upon receipt of this distribution, the municipality must allocate the funds to the volunteer firefighters' relief association of the fire service organization or fire service organizations that is or are recognized as providing the service to the municipality.

**BACKGROUND – (Continued)**

The relief association was allocated state aid from the following municipalities:

<u>Municipality</u>	<u>County</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Germany Township	Adams	\$18,922	\$18,162	\$16,640
Littlestown Borough	Adams	\$26,612	\$23,997	\$21,992
Mount Joy Township	Adams	\$ 7,641	\$ 8,009	\$ 7,180
Mount Pleasant Township	Adams	\$ 1,457	\$ 1,456	\$ 1,321
Union Township	Adams	\$20,305	\$19,474	\$17,733

The volunteer firefighters' relief association and the affiliated fire service organization are separate, legal entities. The relief association is affiliated with the following fire service organization:

Alpha Fire Company No. 1, Inc.

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
STATUS OF PRIOR FINDINGS

STATUS OF PRIOR AUDIT FINDING AND RECOMMENDATION

The relief association continues to comply with one of the five prior audit findings and recommendations, as follows:

- Misappropriation Of Assets

As disclosed in the prior audit report, due to the dissolution and liquidation of the former Kingsdale Volunteer Fire Company and the former Kingsdale Volunteer Fireman's Relief Association, the remaining monetary funds from the dissolution of those former entities were transferred to the affiliated fire service organization of this relief association. Therefore, the resulting liabilities became an obligation and responsibility of the recipient organization. The former Kingsdale Volunteer Fireman's Relief Association had a misappropriation of monetary assets with the requirement for restitution. As of December 31, 2018, there remains \$820 in restitution payments outstanding due to the relief association. The relief association should ensure that all restitution payments are received and deposited into the relief association account.

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The relief association has complied with two of the five prior audit findings and recommendations, as follows:

- Failure To Maintain A Complete And Accurate Equipment Roster

By maintaining a cumulative inventory roster of all relief association owned equipment.

- Undocumented Expenditures

By discussing the former Kingsdale Volunteer Fireman's Relief Association's undocumented expenditures issue with current relief association officials to seek the resolution that no further action is necessary.

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
STATUS OF PRIOR FINDINGS

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The relief association has not complied with two of the five prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Failure To Adhere To Relief Association Bylaws

Although the relief association amended the bylaws to address the deficiencies noted in the prior audit report, the relief association failed to ensure that the bylaws addressed the requirement for two signatures, one of whom shall be the disbursing officer, on all negotiable instruments as required by Act 118 as further disclosed in Finding No. 5 of this report.

- Duplicate Payment

We are concerned by the relief association's failure to correct those previously reported audit findings. The association management should strive to implement the recommendations and corrective actions noted in this audit report.



FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Failure To Execute A Prorated Share Agreement For Fire Station Building Purchases**

Condition: During the current audit period, the relief association expended the following purchases for the fire station building without properly securing its ownership interest, as detailed below:

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
09/19/2018	5630	Security system vendor	\$ 7,476
10/21/2018	5638	Equipment vendor	1,725
11/06/2018	5640	Flooring vendor	31,211
11/27/2018	5642	Security system vendor	8,544
12/11/2018	5648	Vehicle exhaust removal system provider	68,000
12/11/2018	5649	Flooring vendor	38,275
12/20/2018	5653	Equipment vendor	12,732
			264
		Total	\$ 168,227

Additionally, during the post audit period, the relief association expended the following purchases for the fire station building without properly securing its ownership interest, as detailed below:

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
03/24/2019	5663	Overhead door vendor	\$ 3,725
03/24/2019	5666	Equipment vendor	1,271
04/28/2019	5669	Security system vendor	5,340
04/28/2019	5671	Equipment vendor	39
07/22/2019	5683	Equipment vendor	2,695
09/12/2019	5689	Equipment vendor	25
		Total	\$ 13,095

The relief association expended a total of \$181,322 on purchases for the fire station building without securing its ownership interest.

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – (Continued)**

Criteria: Section 7418(a) of Act 118 states:

The Office of Auditor General shall have the power and its duty shall be to audit the accounts and records of every volunteer firefighters' relief association receiving money under Chapter 7 of the Act of December 18, 1984 (P.L. 1005, No. 205), known as the Municipal Pension Plan Funding Standard and Recovery Act, as far as may be necessary to satisfy the Auditor General that the money received was or is being expended for no purpose other than that authorized by this subchapter. Copies of all audits shall be furnished to the Governor.

Prudent business practice dictates that the relief association should secure its proportional ownership interest in the purchases for the fire station building by executing a formal written agreement that enumerates the relief association's proportional share of the cost of the fire station building. Such agreement shall specify that the relief association shall receive its prorated share of the proceeds upon sale of the fire station building, in the event the fire station building is ever sold.

Cause: Relief association officials were not aware of the need to adequately secure the relief association's proportional ownership interest in the fire station building for which the relief association made purchases.

Effect: The failure to adequately secure the proportional share of ownership interest in the fire station building for which relief association made purchases places the relief association's ownership interest at greater risk.

Recommendation: We recommend that the relief association officials execute a formal written agreement with the fire company that enumerates the relief association's proportional ownership interest in the fire station building as well as stipulating that the proportionate sales proceeds shall revert to the relief association in the event the fire station building is ever sold. If such action is not taken, we recommend that the relief association be reimbursed \$181,322. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and, as a result of our audit, on January 13, 2020, relief association management provided a formal written agreement for the relief association's \$181,322 contribution towards the fire station building purchases. In addition, on January 24, 2020, the relief association provided support for the cost/value of the new fire station building so as to compute the proportional ownership percentage.

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – (Continued)**

Auditor's Conclusion: We reviewed the documentation verifying a formal written agreement between the relief association and the affiliated fire company for the relief association's \$181,322 contribution towards the fire station building purchases and the documentation verifying the cost/value of the new fire station building. Compliance for future agreements will be subject to verification through our next audit.

**Finding No. 2 – Noncompliance With Prior Audit Recommendation – Duplicate Payment**

Condition: As cited in our prior audit, due to the dissolution and liquidation of the former Kingsdale Volunteer Fireman's Relief Association, and the remaining financial assets being transferred to the Firemen's Relief Association of Alpha Fire Company No. 1, Inc. any resulting liabilities would also become an obligation and responsibility of this recipient relief association. As such, the former Kingsdale Volunteer Fireman's Relief Association expended \$4,356 as a duplicate payment. The relief association failed to obtain reimbursement for the duplicate payment during the current audit period.

Criteria: Adequate accounting and internal control procedures should be implemented to prevent duplicate payment of invoices and to ensure duplicate payments are recouped.

Cause: Even though notified of this condition during our prior audit, the relief association failed to obtain reimbursement for the duplicate payment made during the prior audit period. The relief association had made a determination that due to the lack of documentation and/or information provided regarding the vendor to whom the duplicate payment was made by the former Kingsdale Volunteer Fireman's Relief Association and due to the age of the transaction that no further action would be taken.

Effect: As a result of failing to obtain reimbursement for the erroneous payment, the relief association was unable to use these funds for other general operating expenses or for investment purposes.

Recommendation: We again recommend that the relief association officials discuss this issue with the affiliated fire company officials and seek reimbursement of \$4,356 for the erroneous duplicate payment. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – (Continued)**

Management's Response: Although the relief association management did not agree with the finding as presented at the audit exit conference, the affiliated fire company reimbursed the relief association \$4,356 for the duplicate payment and the amount was deposited into a relief association account on February 13, 2020.

Auditor's Conclusion: We reviewed documentation verifying that the reimbursement of \$4,356 was received. Compliance for duplicate payments made during the next audit period will be subject to verification through our next audit.

**Finding No. 3 – Failure To Disclose Related Party Transaction**

Condition: Relief association officials failed to disclose a related party transaction to the relief association membership. The relief association did business with a local vendor owned by a relief association officer. During the current audit period, the relief association expended \$68,000 with this vendor for a vehicle exhaust removal system.

A related party transaction occurs when the relief association does business with a vendor that employs or is owned by a relief association officer or a member of an officer's immediate family. Such a transaction may provide a less than arm's length financial benefit to such officer or member of such officer's immediate family through a commission or a profit from a sale.

Criteria: Best business practices dictate that all potential related party transactions should be disclosed to the membership and recorded in the minutes of relief association meetings. In addition, all officers and/or members involved with a business that is party to the related party transaction should abstain from all votes concerning such transactions.

Cause: Relief association officials indicated that they were unaware that related party transactions should be disclosed to the membership.

Effect: The failure to properly disclose related party transactions may create potential conflicts of interest which could result in the relief association being involved in less than arm's length financial transactions.

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
FINDINGS AND RECOMMENDATIONS

**Finding No. 3 – (Continued)**

Recommendation: We recommend that relief association officials take the actions necessary to eliminate the appearance of conflicts of interests. Actions should include, but are not limited to, written notification to the relief association membership for each related party transaction, and the abstention from decisions and voting rights by the relief association officials who are involved owners of businesses that have business dealings with the relief association. These actions should be documented in the relief association's minutes. Furthermore, the relief association officials should closely review all related party transactions to ensure that all transactions are at arm's length, i.e., the cost of the services rendered by the firm is competitive.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification through our next audit.

**Finding No. 4 – Inadequate Minutes Of Meetings**

Condition: The relief association failed to maintain detailed minutes of meetings as required by Act 118 and the relief association's bylaws. Specifically, the relief association's minutes did not address all of the financial-related transactions that occurred during the audit period. Also, meeting minutes were not provided for every meeting held during the audit period and the treasurer's report was not included with some of the meeting minutes. In addition, some of the meeting minutes were recorded within the affiliated fire service organization's meeting minutes.

Criteria: Section 7415(a) of Act 118 states, in part, that the relief association:

. . . must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

In addition, the relief association's bylaws at Article III, Section 1a, states:

The meeting of the Firemen's Relief Association of Alpha Fire Company No. 1, Inc. shall be held the first Tuesday of each month immediately following the regular monthly meeting of the Alpha Fire Company No. 1, Inc.

In addition, the relief association's bylaws at Article VII, Section 3c, states:

The Recording Secretary shall keep a record of all minutes of all meetings.

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – (Continued)**

Furthermore, the relief association's bylaws at Article IX, Section 1c states, in part:

All expenditures must be approved by a majority vote at an association meeting and duly recorded in the minutes.

Cause: Relief association officials indicated that they were unaware that maintaining detailed minutes of meetings was required by Act 118.

Effect: Without detailed minutes of meetings, evidence that relief association business was presented before the membership for approval does not exist.

Recommendation: We recommend that the relief association officials maintain detailed minutes of meetings, evidencing the discussion and approval of all financial-related business conducted by the relief association. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification through our next audit.

**Finding No. 5 – Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws And Inadequate Signatory Authority For The Disbursement Of Funds**

Condition: As disclosed in the Status of Prior Findings section of this report, although the relief association amended the bylaws to address the deficiencies noted in the prior audit report, the existing bylaws of the relief association still do not contain all of the provisions required by Section 7415(c) of Act 118. Specifically, the bylaws do not address the requirement for two signatures on all negotiable instruments. Also, the bylaws do not state that the disbursing officer must be one of the two signatures. A similar condition was noted in our prior audit report.

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – (Continued)**

In addition, during the current audit engagement, we randomly selected seven of the checks drawn from the relief association's checking account and noted that none of seven checks contained the proper signatory authority. The seven checks contained the signature of only the disbursing officer and not the two relief association officers' signatures required by Act 118.

Criteria: Section 7415(c) of Act 118 states that the relief association's bylaws shall:

- (3) Require that the signatures of at least two officers, one of whom shall be the disbursing officer, shall be required to bind the association by formal contract or to issue a negotiable instrument.

Furthermore, prudent business practice dictates that the relief association has sufficient internal control procedures in place to ensure the signatures of at least two relief association officials are included on all negotiable instruments. Adequate internal control procedures require that checks be signed only after the propriety of the expenditure has been determined and the payee, date, and amount to be paid has been confirmed. Additionally, responsible relief association officers should compare this information with supporting documentation, such as invoices, contracts, etc., prior to approving the checks.

Cause: Even though notified of this condition during our prior audit, relief association officials neglected to amend the relief association bylaws to meet the bylaw provisions required by Act 118 and establish adequate internal control procedures that require the signatures of at least two officers on all negotiable instruments.

Effect: As a result of the mandatory provisions not being included in the bylaws, the relief association may have conducted its affairs without proper authorization. Also as a result of the relief association officer issuing checks with only one signature, assets were placed at greater risk as expenditures were being made without a second relief association officer having the opportunity to verify the propriety of the expenditures. The application of the second signature, after evaluating the propriety of the expenditure, reduces the risk of misappropriation and the risk of errors occurring and going undetected.

Recommendation: We again recommend that the relief association officials review and update the bylaws governing their organization so that the bylaws meet the requirements set forth in Act 118 and properly authorize the operating procedures of the relief association. We also recommend that the relief association officials establish adequate internal control procedures to ensure that the signatures of at least two officers, one of whom shall be the treasurer, are included on all relief association negotiable instruments as defined by Act 118. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – (Continued)**

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: We are concerned by the relief association's failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.



FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
SUPPLEMENTARY FINANCIAL INFORMATION  
CASH AND INVESTMENT BALANCES  
AS OF DECEMBER 31, 2018

Cash	\$ 94,010
Fair Value of Investments	<u>243,097</u>
Total Cash and Investments	<u><u>\$ 337,107</u></u>

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 SUMMARY OF EXPENDITURES  
 FOR THE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2018

Expenditures:

Benefit Services:	
Insurance premiums	\$ 17,339
Death benefits	2,350
Relief benefits	185
Tokens of sympathy and goodwill	637
Total Benefit Services	\$ 20,511
Fire Services:	
Equipment purchased	\$ 266,470
Equipment maintenance	14,387
Training expenses	14,486
Fire prevention materials	229
Total Fire Services	\$ 295,572
Administrative Services:	
Other administrative expenses	\$ 11,791
Bond premiums	1,782
Total Administrative Services	\$ 13,573
Total Investments Purchased	\$ 205,000
Total Expenditures	\$ 534,656

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

**The Honorable Tom W. Wolf**  
Governor  
Commonwealth of Pennsylvania

Firemen's Relief Association of Alpha Fire Company No. 1, Inc. Governing Body:

**Mr. Steve Laughman**  
President

**Mr. Andrew Baird**  
Vice President

**Mr. Brandon Null**  
Secretary

**Ms. Stacy Snyder**  
Treasurer

**Mr. George Peart**  
Assistant Treasurer

**Mr. Tom Wellman**  
Trustee

FIREMEN'S RELIEF ASSOCIATION OF ALPHA FIRE COMPANY NO. 1, INC.  
REPORT DISTRIBUTION LIST

The following municipalities allocated foreign fire insurance tax monies to this relief association and received a copy of this report:

**Ms. Susan Hansen**  
Secretary  
Germany Township

**Ms. Sandra J. Conrad**  
Secretary  
Littlestown Borough

**Ms. Sheri Moyer**  
Secretary  
Mount Joy Township

**Ms. Diane L. Groft**  
Secretary  
Mount Pleasant Township

**Ms. Carol J. Bollinger**  
Secretary  
Union Township

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