

COMPLIANCE AUDIT

Harrisburg Firemen's Relief Association of the State of Pennsylvania Dauphin County For the Period January 1, 2019, to December 31, 2021

June 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Mr. Chris Deiter, President
Harrisburg Firemen's Relief Association
of the State of Pennsylvania
Dauphin County

We have conducted a compliance audit of the Harrisburg Firemen's Relief Association of the State of Pennsylvania (relief association) for the period January 1, 2019, to December 31, 2021. The audit was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania; Section 403 of The Fiscal Code, 72 P.S. § 403; and the Volunteer Firefighters' Relief Association Act ("VFRA Act"), see 35 Pa.C.S. § 7418.

The objective of the audit was 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 objective identified above and was not, nor was it required to be, 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 objective. 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, 2019, to December 31, 2021, 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 – Unauthorized Expenditures

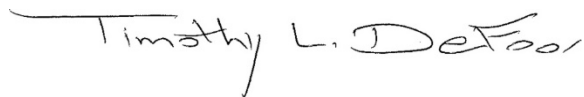
Finding No. 2 – Failure To Maintain A Complete And Accurate Equipment Roster

Finding No. 3 – Inappropriate And/Or Insufficient Asset Tags To Identify Relief Association Ownership Of Equipment

Finding No. 4 – Failure To Maintain A Complete And Accurate Membership Roster

We are concerned by the number of findings noted and strongly encourage timely implementation of the recommendations noted in this audit report.

The contents of this report were discussed with the management of the relief association and, where appropriate, their responses, as conveyed by the Relief Association's attorney, 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.



Timothy L. DeFoor
Auditor General
June 6, 2023

CONTENTS

	<u>Page</u>
Background.....	1
Findings and Recommendations:	
Finding No. 1 – Unauthorized Expenditures.....	5
Finding No. 2 – Failure To Maintain A Complete And Accurate Equipment Roster.....	8
Finding No. 3 – Inappropriate And/Or Insufficient Asset Tags To Identify Relief Association Ownership Of Equipment	9
Finding No. 4 – Failure To Maintain A Complete And Accurate Membership Roster	11
Report Distribution List	14

BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code¹, and the Volunteer Firefighters' Relief Association Act² ("VFRA Act"), 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 Law³ (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.

The VFRA Act 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, the VFRA Act authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by the VFRA Act, 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 are recognized as providing the services to the municipality.

¹ 72 P.S. § 403 (as last amended by Act 44 of 2017).

² 35 Pa.C.S. § 7411 *et seq.* See specifically, 35 Pa.C.S. § 7418 (amended by Act 91 of 2020).

³ 53 P.S. § 895.701 *et seq.* (Act 205 of 1984, *as amended*).

BACKGROUND – (Continued)

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

<u>Municipality</u>	<u>County</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Harrisburg City	Dauphin	\$11,545	\$11,654	\$26,206

Based on the relief association's records, its total cash and investments as of December 31, 2021, were \$24,095,927, as illustrated below:

Cash	\$ 685,639
Fair Value of Investments	<u>23,410,288</u>
Total Cash and Investments	<u>\$ 24,095,927</u>

BACKGROUND – (Continued)

Based on the relief association's records, its total expenditures for the period January 1, 2019, to December 31, 2021, were \$1,469,615, as noted below. The accuracy of these expenditures was evaluated as part of the Department's audit to conclude on the relief association's compliance 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.⁴ **The scope of the Department's audit does not include the issuance of an opinion on the accuracy of these amounts.**

Expenditures:

Benefit Services:

Insurance premiums	\$ 56,177
Death benefits	250,000
Relief benefits	1,961
Tokens of sympathy and goodwill	65
Total Benefit Services	<u>\$ 308,203</u>

Fire Services:

Equipment purchased	\$ 493,612
Equipment maintenance	7,931
Training expenses	6,625
Fire prevention materials	6,445
Total Fire Services	<u>\$ 514,613</u>

Administrative Services:

Bond premiums	\$ 2,524
Officer compensation	393,125
Other administrative expenses	48,444
Total Administrative Services	<u>\$ 444,093</u>

Other Expenditures:

Building expenditures/utilities	\$ 43,809
Real estate taxes	22,313
Lease payments	40,157
Legal fees	94,052
Undocumented expenditures *	384
Unauthorized expenditures	1,991
Total Other Expenditures	<u>\$ 202,706</u>

Total Expenditures	<u><u>\$ 1,469,615</u></u>
--------------------	----------------------------

⁴ Accuracy was evaluated for a selection of transactions based on dollar amount, category, and/or random selection.

BACKGROUND – (Continued)

- * The relief association provided documentation supporting \$223 of the \$384 undocumented expenditures listed above. However, the association was unable to provide adequate supporting documentation evidencing the propriety of a \$30 expenditure made during calendar year 2019 and \$131 of expenditures made in calendar year 2021. We disclosed this issue to relief association officials during the conduct of our audit, but a finding was not issued due to the relatively low dollar amounts. The relief association should, however, receive reimbursement for the undocumented expenditures or provide adequate supporting documentation evidencing the propriety of the undocumented expenditures.

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

Allison Hook & Ladder Company No. 2

Camp Curtin Fire Company No. 13

Mount Pleasant Fire and Rescue No. 8

Riverside Fire Company No. 15

HARRISBURG FIREMEN’S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Unauthorized Expenditures

Condition: The relief association expended funds for the following items during the current audit period that are not authorized by the VFRA Act:

<u>Date</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
01/15/2019	9023	Museum donation	\$ 100
11/04/2020	9338	Child/pediatric medical supplies	1,791
01/21/2021	9370	Museum donation	100
Total			<u>\$ 1,991</u>

Criteria: Section 7416(f) of the VFRA Act states:

The funds of any volunteer firefighters’ relief association may be spent:

- (7) To acquire and to maintain membership in any Statewide association or corporation which extends advice and assistance to firefighters’ relief associations and to pay to a duly elected delegate the reasonable expenses of travel and maintenance for attending a meeting of the Statewide association or corporation.
- (10) To pay reasonable expenses actually and necessarily incurred for attending bona fide firefighters’ training schools.
- (11) To purchase safeguards for preserving life, health and safety of volunteer firefighters to ensure their availability to participate in the volunteer fire service, including necessary training.
- (17) To pay reasonable expenses actually and necessarily incurred for attending bona fide emergency medical technician or paramedic training schools.
- (23) To purchase equipment used for emergency response.

HARRISBURG FIREMEN'S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

In addition, Section 7418(b) of the VFRA Act states:

- (b) Findings -- If the Auditor General finds that money received by a volunteer firefighters' relief association has been expended for a purpose other than one authorized by this subchapter, the commissioner, upon receiving notice of the finding from the Auditor General, shall decline to approve payment to the volunteer firefighters' relief association until the improperly expended amount has been reimbursed to the relief association fund.

Costs associated with museum donations and pediatric medical supplies do not qualify as authorized volunteer firefighters' relief association expenditures; consequently, these disbursements are not authorized under the VFRA Act.

Cause: During the conduct of the audit, relief association officials did not provide a reason for why this deficiency occurred. However, a response to the audit finding was provided by the relief association via the relief association's attorney after the audit exit conference. Refer to the management response below for additional information.

Effect: As a result of these improper expenditures, relief association funds were not available for investment purposes, or to pay for expenditures authorized by the VFRA Act. In addition, because of stipulations within the VFRA Act, failure to obtain reimbursement of the improperly expended funds will result in a withholding of future state aid fund disbursements until the improperly expended fire relief association monies identified in the finding have been reimbursed to the relief association.

Recommendation: We recommend that the relief association be reimbursed \$1,991 for the unauthorized expenditures and that relief association officials become familiar with Section 7416(f) of the VFRA Act to aid them in determining the propriety of future expenditures. All supporting documentation verifying the receipt of reimbursement for unauthorized expenditures should be submitted by the relief association to: Department of the Auditor General, Bureau of Fire Relief Audits, Room 316-E Finance Building, Harrisburg, PA 17120. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

HARRISBURG FIREMEN'S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Management's Response: Relief association management was not in complete agreement with the finding as presented and stated, in part:

Checks for PA Firemans Museum - The Relief Association disagrees that the \$200 paid through these two checks was an unauthorized expenditure of VFRA funds. These checks were for the Relief Association's membership in the Pennsylvania National Fire Museum. Annual membership entitles the Relief Association to use the meeting area of the Museum one time during the year, which the Relief Association could use in the event its Front Street office would be unavailable due to construction, natural disasters, or other unexpected loss of the use of its office. The Relief Association has purchased a membership in the Museum for this purpose for many years and its use of VFRA funds to purchase the membership has not been challenged in any prior audit of the Relief Association by the Department of the Auditor General.

Check for the Stryker-AEDs-child and pediatric leads/pads - The Relief Association agrees that the \$1,791 spent for the child and pediatric attachments to the Stryker AEDS was an unauthorized expenditure of VFRA funds since these items do not directly apply to usage for its members. The City of Harrisburg Bureau of Fire (Harrisburg Bureau of Fire) uses the child and pediatric attachments to the AEDs when using AEDs on pediatric and other young children. The Relief Association has invoiced the Harrisburg Bureau of Fire for a refund of this amount and the Harrisburg Bureau of Fire has committed to making the refund. After this refund is received, the Relief Association will provide you [the Department] with documentation that this amount has been received by the Relief Association and deposited into its checking account.

Subsequent to the exit conference, documentation was provided by the relief association verifying that, in February of 2023, the relief association received reimbursement of \$1,791 for the pediatric AEDs.

Auditor's Conclusion: The VFRA Act does not authorize expenditures of state aid funds to be paid as a donation to charitable organization. In addition, based on our assessment of the reason being provided by the relief association for which the purchase was made, it is reasonable to assume the relief association has other options within the Harrisburg Bureau of Fire organization for contingent meeting facilities if a situation as described in the management's response occurs. Therefore, the audit finding remains as stated and the relief association should be reimbursed the remaining \$200 in unauthorized expenditures. Compliance for future expenditures made will be subject to verification through our next audit.

HARRISBURG FIREMEN'S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Failure To Maintain A Complete And Accurate Equipment Roster

Condition: The relief association failed to maintain a complete and accurate roster of equipment owned by the relief association. Although a listing of relief association owned equipment was provided during the current audit period, it was incomplete because it did not contain the names of suppliers (vendors), dates of purchase, cost of equipment and serial numbers to accurately identify equipment owned by the relief association. As such, it was impossible to determine if all equipment purchased during the audit period in the amount of \$493,612 was recorded. As part of these purchases, the relief association purchased various types of packs totaling \$254,698, but 5 air packs and 7 RIT (rapid-intervention team) packs totaling \$68,005 were not properly accounted for on the relief association's equipment roster. Furthermore, although relief association officials indicated that a physical inventory of equipment was conducted on an annual basis, there was insufficient evidence to demonstrate the extent of the annual physical inventory conducted.

Criteria: Prudent business practice dictates that the relief association should establish adequate internal control procedures to ensure the maintenance of a cumulative equipment roster of all items purchased by the relief association in order to provide an effective accounting control over the relief association's equipment. A cumulative equipment roster of all relief association equipment should include all the following:

- Types of equipment purchased
- Dates of purchase
- Unit costs
- Names of suppliers
- Serial numbers, if applicable
- Current locations of items
- Final dispositions of sold or damaged equipment
- Evidence of the performance and results of an annual physical inventory

Cause: The relief association officials did not provide a reason why this occurred.

Effect: The failure to properly record equipment purchases in a detailed equipment roster prevents officials from effectively monitoring the relief association's equipment purchases. In addition, the failure to maintain a detailed equipment roster and perform a comprehensive annual physical inventory of equipment prevents adequate accountability for, and safeguarding of, relief association equipment.

HARRISBURG FIREMEN'S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Recommendation: We recommend that the relief association officials maintain a cumulative equipment roster of all equipment owned by the relief association. Furthermore, the relief association should ensure it performs an annual physical inventory of all operable equipment and that the completion of the inventory be sufficiently documented. 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 provided an updated equipment roster which now includes the air packs and RIT packs. They indicated they will take action to comply with the performance and sufficient documentation of annual physical inventories.

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

Finding No. 3 – Inappropriate And/Or Insufficient Asset Tags To Identify Relief Association Ownership Of Equipment

Condition: On October 15, 2019, the relief association purchased 25 air packs and 7 RIT (rapid-intervention team) packs in the amount of \$254,698, for the volunteer firefighters. However, all 25 air packs, and 7 RIT packs and the associated accessories are labeled with Harrisburg Bureau of Fire decals and lack proper identification to show that the equipment is owned by the relief association.

Criteria: Prudent business practice dictates that the relief association should maintain sole ownership of all equipment purchased by the relief association. As such, air packs and RIT packs purchased by the relief association are to be identified as being owned by the relief association.

Cause: During the conduct of the audit, relief association officials did not provide a reason for why this deficiency occurred. However, a response to the audit finding was provided by the relief association via the relief association's attorney after the audit exit conference. Refer to the management response below for additional information.

Effect: As a result of the air packs and RIT packs lacking proper ownership identification, this relief association asset was not properly safeguarded or accounted for as property of the relief association.

HARRISBURG FIREMEN'S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Recommendation: We recommend that the 25 air packs and 7 RIT packs are clearly identified as being the property of the relief association. If such action is not taken, we recommend that the relief association be reimbursed \$254,698. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management was not in agreement with the finding as presented and stated, in part:

The Relief Association has tagged the 25 air packs and 7 RIT packs and maintains a record of its ownership of these packs by Brass Tag, Pack HFR Number and Cylinder HFR Number. The Harrisburg Bureau of Fire tags all air packs and RIT packs that it maintains for inventory purposes. It maintains all air packs and RIT packs owned by the Relief Association and all air packs owned by the Harrisburg Bureau of Fire. If there is only a Harrisburg Bureau of Fire tag on an air pack or RIT pack, that means the air pack or RIT pack is both owned and maintained by the Harrisburg Bureau of Fire. If there is both a Relief Association tag and a Harrisburg Bureau of Fire tag on an air pack or RIT pack, that means that the air pack or RIT pack is owned by the Relief Association and maintained by the Harrisburg Bureau of Fire.

Pictures of an air pack and RIT pack owned by the Relief Association with such tags are provided. The air packs and RIT packs have for years been tagged in this manner and for these purposes with the type of tags now on them. Nothing in the VFRA statute requires that the tag on an air pack or RIT pack owned by the Relief Association expressly state that it is owned by the Relief Association. The placement of a Relief Association tag on these items, and a Relief Association inventory record of the air packs and RIT packs owned by the Relief Association is all that is required to establish ownership of such tagged packs by the Relief Association. All the air packs and RIT packs owned by the Relief Association, i.e., all air packs and RIT packs with a Relief Association tag on them, are accessible to members of the Relief Association who provide fire service as volunteer firefighter members of the fire companies affiliated with the Relief Association.

Auditor's Conclusion: We reviewed documentation provided by the relief association and verified that the association has taken action to comply with our recommendation and clearly identify the equipment as property of the relief association. The relief association's continued compliance with appropriately and sufficiently identifying its equipment will be subject to verification through our next audit period.

HARRISBURG FIREMEN'S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Failure To Maintain A Complete And Accurate Membership Roster

Condition: The relief association officials did not maintain a complete and accurate roster of relief association members. The roster provided includes 13 career paid firefighters.

Criteria: Relief association officials should maintain a complete and accurate roster of the relief association's membership, as identified by criteria set forth in the relief association's bylaws. A comprehensive roster of all relief association members should include the following:

- Names of each member
- Members' mailing addresses
- Dates of births
- Dates of memberships
- Membership classifications

In addition, when warranted, a notation should be made on the roster identifying the date of a member's resignation or death.

Furthermore, Article VI, Section 1 of the relief association bylaws states, in part:

The Members of the Association shall consist of two (2) categories of Members as follows:

Active – An Active Member shall be those volunteer Members deemed eligible under the provisions of Act 118 and being a member in good standing from each fire company of the Fire Department of the City of Harrisburg, Pennsylvania, under the control of the City of Harrisburg, Pennsylvania who meet the eligibility criteria as defined in Act 118. Career firefighters who are employed by the City of Harrisburg in the capacity of a firefighter shall not be Members of the Association while so employed.

Cause: During the conduct of the audit, relief association officials did not provide a reason for why this deficiency occurred. However, a response to the audit finding was provided by the relief association via the relief association's attorney after the audit exit conference. Refer to the management response below for additional information.

Effect: The failure to maintain a comprehensive membership roster could result in the payment of benefits to nonmembers or deprive eligible relief association members from receiving authorized benefit payments.

HARRISBURG FIREMEN'S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Recommendation: We recommend that the relief association officials compile and maintain a complete and accurate volunteer roster of the relief association's membership in accordance with relief association bylaws and requirements of the VFRA Act. For additional guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management was not in agreement with the finding as presented and stated, in part:

The Relief Association disagrees that it does not maintain a complete and accurate membership roster. The membership roster that was provided to you during your audit visit was a complete and accurate membership roster. The Relief Association agrees that time spent exclusively as a career firefighter for the Harrisburg Bureau of Fire cannot count as volunteer years for firefighting members of the fire companies that are affiliated with the Relief Association. However, during any of those years an individual who is a Harrisburg Bureau of Fire paid firefighter is permitted under the VFRA statute to perform volunteer fire services as a volunteer firefighter for any of those fire companies, provided such services are those that they are not paid to perform for the Harrisburg Bureau of Fire.

The Relief Association disagrees with the statement in the finding that "Any Career (Paid) FF of the City of Harrisburg cannot also volunteer as an FF for the City." The [Relief Association's] position in the Exit Conference memo is contrary to Pennsylvania law. 35Pa.C.S. §7412, in defining a "volunteer firefighter," provides in pertinent part:

"Volunteer firefighter." A person who is a member of:

*** (3) a fire company or affiliated organization which participates in the fire service but does not look to that service as his or her primary means of livelihood.

A person does not lose status as a volunteer firefighter solely because he or she may also be a paid firefighter, so long as the person is acting within the scope of his or her responsibilities as a member of a volunteer fire company at the pertinent time and not within the scope of his or her responsibilities as a paid firefighter. (Emphasis added.)

HARRISBURG FIREMEN’S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

The Relief Association submits that the questioned members listed on the roster, by virtue of the fire services they provide and have provided for the fire companies affiliated with the Relief Association during the same years they served as paid firefighters for the Harrisburg Bureau of Fire, are properly included on the Relief Association’s current membership roster. They performed fire services for those fire companies only when not on duty with the Harrisburg Bureau of Fire and only within their scope of responsibilities as a member of the fire company and not within the scope of their responsibilities as a paid firefighter for the Harrisburg Bureau of Fire. For example, they may perform and have performed volunteer fire service activities such as participation in public celebrations, parades, demonstrations, fundraising campaigns, street fairs, and the performance of other duties commonly undertaken by fire companies, while not on duty with the Bureau of Fire and that not part of their job for the Bureau of Fire. These are all activities expressly permitted under the definition of “fire service” in 35 Pa C.S. § 7412. Also, they have not responded and will not respond to fire or other 911 dispatches of the Bureau of Fire.

Auditor’s Conclusion: Subsequent to our audit exit conference, the relief association provided a copy of revised bylaws adopted on November 9, 2022, which now includes the definition of “volunteer firefighter” as provided in the VFRA Act. We reaffirm our position that the relief association did not maintain a complete and accurate membership based on information contained in the relief association bylaws, prudent business practice, and the requirements of the VFRA Act. If the relief association has paid Harrisburg Bureau firefighters noted as relief association members within the relief association’s membership roster, the association is responsible for monitoring the activities of these members to ensure that these activities are permitted under Section 7412 of the VFRA Act. The monitoring should include, for example, documentation describing the activity and who participated. The association should also designate paid firefighters on their member roster who also participate as volunteer firefighters of the relief association. Compliance with the recommendation will be subject to verification through our next audit.

HARRISBURG FIREMEN'S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Joshua D. Shapiro
Governor
Commonwealth of Pennsylvania

Harrisburg Firemen's Relief Association of the State of Pennsylvania Governing Body:

Mr. Chris Deiter
President

Mr. Derek Adams
Vice President

Mr. Jason Lloyd
Secretary

Mr. Michael Kraska
Treasurer

Vacant
Assistant Secretary

Mr. Michael Foreman
Assistant Treasurer

Mr. Derek Adams
Trustee

Mr. Brad Myers
Trustee

Mr. Tim Myers
Trustee

HARRISBURG FIREMEN’S RELIEF ASSOCIATION OF THE STATE OF
PENNSYLVANIA
REPORT DISTRIBUTION LIST

The report was also distributed to the following municipality, which allocated foreign fire insurance tax monies to this relief association:

Mr. Kirk Petroski
City Clerk
Harrisburg City

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.