

COMPLIANCE AUDIT

The Liberty Hose Company No. 1 Firemen's Relief Association

Dauphin County, Pennsylvania
For the Period
January 1, 2016 to December 31, 2018

October 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Jason S. Rudy, President
The Liberty Hose Company No. 1
Firemen's Relief Association
Dauphin County

We have conducted a compliance audit of The Liberty Hose Company No. 1 Firemen's Relief Association (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 two of the four 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.
- Because of the significance of the matters described in the findings below and discussed later in this report, the relief association did not, in all significant respects, comply 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, collectively as a whole. Therefore, the relief association may be subject to the potential withholding of its upcoming state aid distribution, as discussed in the Potential Withhold of State Aid section of this report.

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Equipment Roster

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Pennsylvania Sales Tax Exemption Number And Payment Of Pennsylvania Sales Tax

Finding No. 3 – Undocumented Expenditures

Finding No. 4 – Inadequate Administration Of Mortgages

Finding No. 5 – Failure To Maintain Minutes Of Meetings

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.



EUGENE A. DEPASQUALE
Auditor General

September 30, 2019

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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>
Williams Township	Dauphin	\$5,831	\$5,262	\$4,789
Williamstown Borough	Dauphin	\$6,013	\$5,466	\$4,983

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:

Liberty Hose Company No. 1

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Failure To Secure Ownership Interest In Jointly Purchased Vehicle and Equipment

By obtaining reimbursement of \$11,000 from the affiliated fire company for the proportional ownership interest in the jointly purchased vehicle and by executing a written formal agreement with the affiliated fire company that adequately secures its proportional ownership interest in the jointly purchased equipment.

- Untimely Deposit Of State Aid

By timely depositing all income received.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Failure To Maintain A Pennsylvania Sales Tax Exemption Number And Payment Of Pennsylvania Sales Tax
- Failure To Maintain A Complete And Accurate Equipment Roster

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

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Noncompliance With Prior Audit Recommendation – 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. Specifically, the relief association purchased \$18,691 of equipment during the current audit period and there was no equipment roster created or maintained for these purchases. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis to account for the equipment owned by the relief association.

A similar condition was noted in our two prior audit reports.

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 of 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: Even though notified of this condition during our prior audit, relief association officials again failed to establish adequate internal control procedures over equipment by requiring the maintenance of a cumulative equipment roster and the performance of an annual physical inventory of equipment.

Effect: The continued 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 an annual physical inventory of equipment prevents adequate accountability for, and safeguarding of, relief association equipment.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Recommendation: We again 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 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.

**Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Maintain
A Pennsylvania Sales Tax Exemption Number And Payment Of
Pennsylvania Sales Tax**

Condition: The relief association failed to maintain a Pennsylvania sales tax exemption number. The relief association was previously issued a sales tax exemption number, but it expired on May 7, 2006, and is no longer valid. Moreover, during prior audits, the relief association paid \$246 of Pennsylvania sales tax to vendors from which the relief association purchased equipment; however, no sales tax was paid during the current audit. Payments would not have been required if the relief association had provided a current sales tax exemption number to the vendors.

A similar condition was noted in our prior audit report.

Criteria: Section 7415(e) of Act 118 states:

A volunteer firefighters' relief association organized or conducted in accordance with the requirements of this section shall be regarded as a charitable corporation for all purposes, including the right to establish exemption from the operation of certain taxes.

Cause: Even though notified of this condition during our prior audit, relief association officials again failed to take measures necessary to maintain a current/valid Pennsylvania sales tax exemption number.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Effect: As a result of the relief association's continued failure to maintain a sales tax exemption number, the relief association may be required to pay Pennsylvania sales tax on their purchases, which ultimately reduces the funds otherwise available for general operating expenditures or for investment purposes.

Recommendation: We again recommend that the relief association officials immediately reapply for a new state sales tax exemption number from the Department of Revenue and furnish this exemption number to all vendors from whom the relief association purchases equipment. In addition, we recommend that the relief association officials seek a refund of the sales tax paid, in the amount of \$246, by filing an appeal form (REV-65BA) with the Pennsylvania Department of Revenue's Board of Appeals. Furthermore, we recommend that, in the future, relief association officials furnish its current state sales tax exemption number to all vendors from which the relief association purchases equipment. 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: 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.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Undocumented Expenditures

Condition: The relief association was unable to provide adequate supporting documentation for the following expenditures made during the current audit period:

Date	Check No.	Payee Description	Amount
07/01/16	1094	Equipment vendor	\$ 300
07/19/16	1098	Food vendor	197
07/29/16	1092	Member, rehab	96
07/29/16	1099	Member, rehab	81
10/15/16	1108	Food vendor	161
10/18/16	1093	Market, food vendor	56
10/24/16	1107	Food vendor	95
02/21/17	1111	Equipment maintenance vendor	232
08/23/17	1127	Unknown vendor	97
10/11/17	1130	Equipment vendor	5,684
10/19/17	1133	Food vendor	85
10/16/17	1136	Member	61
03/28/18	1147	Administrative expense	20
Total			<u>\$ 7,165</u>

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.

Without adequate supporting documentation, such as invoices and/or itemized receipts, this department is unable to determine whether relief association funds were expended for purposes authorized by Act 118. Furthermore, prudent business practice dictates that supporting documentation be maintained to evidence the propriety of all financial transactions.

Cause: Relief association officials failed to establish adequate internal control procedures to ensure supporting documentation is maintained for all expenditures.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Effect: Lack of supporting documentation, such as invoices, itemized receipts and detailed minutes of meetings, made it impossible to determine if the expenditures were made in accordance with Section 7416(f) of Act 118. In addition, the failure to maintain adequate supporting documentation for relief association expenditures can lead to an increased risk of errors occurring and funds being misappropriated. Furthermore, the relief association's future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: We recommend that the relief association officials provide this department with adequate supporting documentation, such as invoices and/or itemized receipts, to ensure the propriety of the expenditures or that the relief association be reimbursed \$7,165 for the undocumented expenditures. We also recommend that the relief association officials maintain supporting documentation for all future expenditures. 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: Due to the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the relief association.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Inadequate Administration Of Mortgages

Condition: The relief association invests its funds through mortgages granted to its affiliated fire company. On May 4, 2017 and April 14, 2018, the relief association granted mortgages to Liberty Hose Company No. 1 of Williamstown. There was a formal mortgage agreement for \$20,000 written on May 4, 2017 (2017 mortgage) and then a consolidated formal mortgage agreement for \$38,669 written on April 14, 2018 (2018 mortgage); however, the relief association did not receive all the monthly mortgage payments from the affiliated fire company.

The term of the 2017 mortgage agreement stated that monthly payments of \$193 were to begin on June 16, 2017, and nine of the first 11 payments were received. The relief association rolled the balance due on that mortgage, including the two missed payments, into the 2018 mortgage agreement, which also included additional principal and for which monthly payments of \$373 were to begin on May 14, 2018 and continue for ten years. For the 2018 mortgage eight payments were due as of December 31, 2018, however as of December 31, 2018, the affiliated fire company was two months delinquent in their monthly payments with the total amount of \$746.

During the current audit period, we detected the following significant internal control weaknesses related to the administration of these mortgages:

- A separate cash receipts journal was not maintained to record mortgage payments received.
- Payments received were not deposited timely.
- Amortization schedules and outstanding account balances were not revised to reflect interest due on late payments.
- Appraisal of the property mortgaged was not maintained.
- Proof of property tax payments was not maintained.
- Collection of delinquent mortgage payments was not pursued.

Criteria: Section 7416(c)(1) of Act 118 states:

All, or any part of the funds of a volunteer firefighters' relief association may be invested:

In any form of investment named in 20 Pa.C.S. Ch. 73 (relating to municipalities investments). First mortgages insuring repayment of loans by relief associations shall provide for a minimum interest payment of 3% and not exceed 80% of the appraised value of real property covered by the mortgage.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Prudent business practice dictates that payments received should be deposited timely and applied accurately to each mortgagee's accounts. Amortization schedules should be routinely revised to reflect payments that vary from the original payment schedule. In addition, all delinquent mortgage payments should be aggressively pursued.

Cause: Relief association officials failed to implement sufficient internal controls to ensure prudent administration of investments. The relief association officials indicated that they were unaware of the relief association's ineffective controls over the administration of relief association mortgages.

Effect: The lack of sufficient internal controls to properly account for mortgage payments and outstanding balances places these investments at greater risk. Not revising payment schedules to reflect irregular payments may result in the relief association not earning the stated interest rates on the mortgages and an incorrectly stated total outstanding mortgage balance. Untimely deposits of monies received prevents the relief association from maximizing earnings on investments. Not aggressively pursuing delinquent payments increases the likelihood that they will become uncollectible.

Additionally, because the relief association officials could not provide the appraised value of the properties, these mortgages may not be adequately secured as required by Act 118.

Recommendation: We recommend that the relief association officials collect the two delinquent payments which total \$746, ensure future payments are received in accordance with the loan agreement and adopt the following internal controls related to the administration of mortgages:

- Establish a formal investment policy with well-defined mortgage program policies and procedures, including policies related to penalties for late payments and collection procedures for delinquent accounts.
- Utilize a separate cash receipts journal to accurately record all mortgage payments received.
- Timely deposit of all payments received.
- Revise amortization schedules to reflect payments that vary from original schedules.
- Maintain documentation of the property appraisals.
- Require mortgagees to submit proof that property taxes are paid or escrow property tax payments.
- Aggressively pursue all delinquent mortgage payments.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

The relief association officers should consider consulting with a bank or other financial institution to assist with the proper accounting for mortgages issued by the relief association. The relief association should also consider instituting mortgage insurance to adequately insure outstanding mortgage balances. If such action is not taken, we recommend that the loan be immediately liquidated. 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 – Failure To Maintain Minutes Of Meetings

Condition: The relief association did not maintain minutes of meetings as required by Act 118 and the relief association's bylaws.

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 VI, Section 2 states, in part:

The Secretary shall keep a complete record of proceedings of all meetings of the Association and maintenance of such books of account as may be necessary to afford a permanent record of its fiscal affairs.

Cause: Relief association officials indicated that they were unaware that maintaining minutes of meetings was required by Act 118 and the relief association's bylaws.

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

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Recommendation: We recommend that the relief association officials maintain a permanent record of all relief association meetings as required by Act 118 and the relief association's bylaws. The minutes should include an adequate record 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.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
POTENTIAL WITHHOLD OF STATE AID

A condition such as that reported by Finding No. 3 may lead to a total withholding of state aid in the future unless that finding is corrected. However, such action may not be considered if sufficient documentation is provided within 60 days to verify compliance with this department's recommendations. Such documentation should be submitted by the relief association to: Department of the Auditor General, Bureau of Fire Relief Audits, Room 327 Finance Building, Harrisburg, PA 17120.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
SUPPLEMENTARY FINANCIAL INFORMATION
CASH AND INVESTMENT BALANCES
AS OF DECEMBER 31, 2018

Cash	\$	21,843
Fair Value of Investments		12,151
Book Value of Other Investments		<u>37,193</u>
Total Cash and Investments	\$	<u>71,187</u>

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

Expenditures:

Benefit Services:	
Insurance premiums	\$ 14,676
Fire Services:	
Equipment purchased	\$ 18,691
Equipment maintenance	2,146
Training expenses	3,649
Fire prevention materials	235
Total Fire Services	\$ 24,721
Administrative Services:	
Other administrative expenses	\$ 3,689
Bond premiums	1,000
Total Administrative Services	\$ 4,689
Total Investments Purchased	\$ 40,000
Other Expenditures:	
Undocumented expenditures	\$ 7,165
Duplicate expenditure*	120
Total Other Expenditures	\$ 7,285
Total Expenditures	\$ 91,371

* During 2018, the relief association made an insignificant disbursement in the amount of \$120 which was not authorized by Act 118. We disclosed this issue to relief association officials on August 6, 2019.

THE LIBERTY HOSE COMPANY NO. 1 FIREMEN'S RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

The Liberty Hose Company No. 1 Firemen's Relief Association Governing Body:

Mr. Jason S. Rudy
President

Mr. John Weinrich
Vice President

Ms. Linda Stoudt
Secretary

Mr. Tom McCready
Treasurer

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

Mr. Harold L. Smith
Secretary
Williams Township

Ms. Lynne M. Daniel
Secretary
Williamstown Borough

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.