

# COMPLIANCE AUDIT

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## Mill Rift Relief Association

Pike County, Pennsylvania

For the Period

January 1, 2017 to July 22, 2020

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November 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

Mr. Robert Lewis, President  
Mill Rift Relief Association  
Pike County

We have conducted a compliance audit of the former Mill Rift 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, 2017 to July 22, 2020.

The objective of the audit was to determine if the former 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 objectives. We believe that our audit provides a reasonable basis for our conclusions.

Because of the significance of the matters described in the findings below and later in this report, the former 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 receiving 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 – Undocumented Expenditures

Finding No. 2 – Unauthorized Expenditures

Finding No. 3 – Failure To Maintain Surety (Fidelity) Bond Coverage

Finding No. 4 – Improper Dissolution

Finding No. 5 – Inadequate Internal Controls

Finding No. 6 – Failure To Maintain A Complete And Accurate Equipment Roster

The six findings contained in this report cite conditions that existed in the operation of the former 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.

On May 1, 2019, the Mill Rift Fire Department was decertified as the Westfall Township fire service provider. In addition, as of July 22, 2020, the former relief association completed the process of dissolution and merged with Westfall Township Volunteer Fire Department Relief Association. Consequently, all remaining monetary assets and equipment were committed for transfer to the Westfall Township Volunteer Fire Department Relief Association.

As part of the merger, the former relief association transferred cash in the amount of \$12,047 to the Westfall Township Volunteer Fire Department Relief Association. In addition, the former relief association transferred equipment to the Westfall Township Volunteer Fire Department Relief Association; however, the former relief association failed to provide a record of equipment transferred (Refer to Finding No. 6 of this report for further information).

During the conduct of our audit, officials of the Westfall Township Volunteer Fire Department Relief Association acknowledged receipt of equipment received from the former relief association through the transfer, and the Westfall Township Volunteer Fire Department Relief Association also compiled and provided our auditors with a listing of equipment items representing all equipment that was received in the transfer. Our auditors found that based on prior available audit information – namely equipment rosters and other records noting equipment purchases – the former relief association had equipment purchases totaling \$35,747 during the current audit period and various other equipment inventory items owned by the former relief association from previous purchases of equipment made during prior years that had not been accounted for as transferred to the Westfall Township Volunteer Fire Department Relief Association (Refer to Finding No. 4 of this report for further information). Since the former relief association dissolved its organization and consequentially transferred its remaining assets to the Westfall Township Volunteer Fire Department Relief Association, compliance with the audit report’s findings and recommendations will be subject to verification during our next audit of the receiving relief association.

The results and findings of this audit report have been forwarded to the Pennsylvania State Police for review and whatever further action it may deem appropriate and necessary.

We are also providing a copy of the audit report to the Pike County District Attorney’s Office for the office to determine whether any criminal laws of this Commonwealth have been violated and/or for whatever action it may deem appropriate and necessary.

The contents of this report were discussed with the management of the former relief association and, where appropriate, their responses have been included in the report.

November 3, 2020



EUGENE A. DEPASQUALE  
Auditor General

## CONTENTS

	<u>Page</u>
Background.....	1
Findings and Recommendations:	
Finding No. 1 – Undocumented Expenditures .....	4
Finding No. 2 – Unauthorized Expenditures.....	5
Finding No. 3 – Failure To Maintain Surety (Fidelity) Bond Coverage.....	7
Finding No. 4 – Improper Dissolution .....	8
Finding No. 5 – Inadequate Internal Controls.....	10
Finding No. 6 – Failure To Maintain A Complete And Accurate Equipment Roster.....	11
Potential Withhold of State Aid.....	14
Report Distribution List .....	15

## 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 former relief association was 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.

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

<u>Municipality</u>	<u>County</u>	<u>2017</u>	<u>2018</u>
Westfall Township	Pike	\$3,957	\$3,636

As of May 1, 2019, the former relief association dissolved its organization. Thereafter, it did not receive any further state aid allocations.

## BACKGROUND – (Continued)

Based on the relief association's records, its total cash as of July 22, 2020 was zero, as illustrated below:

Cash	<u>\$</u> <u>0</u>
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Based on the relief association's records, its total expenditures for the period January 1, 2017 to July 22, 2020 were \$81,832, 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.<sup>1</sup> **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	\$      3,392
Tokens of sympathy and goodwill	306
Total Benefit Services	<u>\$      3,698</u>

#### Fire Services:

Equipment purchased	\$      36,371
Equipment maintenance	2,424
Training expenses	2,330
Total Fire Services	<u>\$      41,125</u>

#### Administrative Services:

Other administrative expenses	\$      11,884
Bond premiums	377
Total Administrative Services	<u>\$      12,261</u>

#### Other Expenditures:

Transfer of monetary assets *	\$      12,047
Undocumented expenditures	11,149
Unauthorized expenditures	1,552
Total Other Expenditures	<u>\$      24,748</u>

Total Expenditures	<u><u>\$      81,832</u></u>
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<sup>1</sup> Accuracy was evaluated for a selection of transactions based on dollar amount, category, and/or random selection.

## **BACKGROUND – (Continued)**

\* Transfer of Monetary Assets/Dissolution of Relief Association.

As of July 22, 2020, the former relief association completed the process of dissolution and merger/liquidation of the former relief association. Consequently, all remaining monetary assets and what the former relief association asserted to be all on hand equipment were transferred to the Westfall Township Volunteer Fire Department Relief Association. Due to the dissolution of the former relief association, we are providing officials of Westfall Township Volunteer Fire Department Relief Association copies of this report. Refer to Finding Nos. 4 and 6 of this report for further information.

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

Mill Rift Fire Department



MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Undocumented Expenditures**

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

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
01/15/2018	1071	Equipment vendor	\$ 5,135
02/09/2018	1072	Equipment vendor	359
03/21/2018	1080	Individual	330
05/11/2018	1085	Fire department	1,700
06/13/2018	1086	Individual	1,125
04/09/2019	1104	Equipment vendor	2,500
Total			<u>\$ 11,149</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.

Furthermore, prudent business practice dictates that supporting documentation be maintained to evidence the propriety of all financial transactions.

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

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 receiving relief association’s future state aid allocations may be withheld until the finding recommendation is complied with.

MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – (Continued)**

Recommendation: Due to the dissolution of the former relief association, we are providing this recommendation to the Westfall Township Volunteer Fire Department Relief Association officials. We recommend that the Westfall Township Volunteer Fire Department 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 \$11,149 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: Former relief association management agreed with the finding as presented at the audit exit conference.

Auditor’s Conclusion: Due to the potential withhold of state aid and since the former relief association dissolved its organization and consequentially transferred its remaining assets to the Westfall Township Volunteer Fire Department Relief Association, compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the receiving relief association.

**Finding No. 2 – Unauthorized Expenditures**

Condition: The former relief association expended funds for the following items during the current audit period that are not authorized by Act 118:

<u>Date</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
12/18/2017	1066	Officer salary	\$ 300
12/18/2017	1067	Officer salary	25
12/18/2017	1068	Officer salary	300
04/20/2018	1082	Insurance vendor	375
11/15/2018	1096	Equipment vendor	337
12/11/2018	1100	Equipment vendor	215
Total			<u>\$ 1,552</u>

MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – (Continued)**

Criteria: Section 7416(f) of Act 118 states:

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

- (1) To pay for such normal and reasonable running expenses as may be appropriate to the businesslike conduct of the affairs of the association, including legal fees, rental or purchase of offices, payment of reasonable compensation of employees and purchase of office equipment and supplies.
- (11) To purchase safeguards for preserving life, health and safety of volunteer firefighters to ensure their availability to participate in the volunteer fire service.
- (12) To secure insurance against the legal liability of volunteer firefighters for loss and expense from claims arising out of performance of official and authorized duties while going to, returning from or attending fires or performing their duties as special fire police.

Costs associated with former affiliated fire company's bond insurance, the purchase of uniform patches and non-approved former officers' salaries do not qualify as authorized volunteer firefighters' relief association expenditures; consequently, these disbursements are not authorized under Act 118.

Cause: Former relief association officials indicated that they were unaware that the aforementioned expenditures were not authorized by Act 118.

Effect: As a result of these improper expenditures, relief association funds were not available for investment purposes, or to pay for expenditures authorized by Act 118. Furthermore, the receiving relief association's future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: Due to the dissolution of the former relief association, we are providing this recommendation to the Westfall Township Volunteer Fire Department Relief Association officials. We recommend that the Westfall Township Volunteer Fire Department Relief Association be reimbursed \$1,552 for the unauthorized expenditures and that the Westfall Township Volunteer Fire Department Relief Association officials become familiar with Section 7416(f) of Act 118 to aid them in determining the propriety of future expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – (Continued)**

Management's Response: Former relief association management agreed with the finding as presented at the audit exit conference.

Auditor's Conclusion: Due to the potential withhold of state aid and since the former relief association dissolved its organization and consequentially transferred its remaining assets to the Westfall Township Volunteer Fire Department Relief Association, compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the receiving relief association.

**Finding No. 3 – Failure To Maintain Surety (Fidelity) Bond Coverage**

Condition: The former relief association failed to maintain Surety (Fidelity) bond coverage on its authorized disbursing officer, as required by Act 118. The relief association's Surety (Fidelity) bond coverage expired on January 15, 2019. As of July 21, 2020, the relief association's cash assets totaled \$12,047.

Criteria: Section 7415(c)(4) of Act 118 states, in part, that:

. . . the disbursing officer, whether designated treasurer, comptroller, financial secretary or otherwise, shall be bonded by corporate surety for faithful performance of duty. The amount of the bond shall be at least as great as the maximum cash balance in current funds of the association at any time during the fiscal year, and the premium on the bond shall be a proper charge against the funds of the association.

Cause: Former relief association officials indicated that they were unaware of the Act 118 provision requiring the maintenance of Surety (Fidelity) bond coverage on the relief association's authorized disbursing officer.

Effect: As a result of the authorized former disbursing officer of the relief association not being bonded, the former relief association's cash assets were not adequately safeguarded through the dissolution of the relief association.

MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 3 – (Continued)**

Recommendation: Due to the dissolution of the former relief association, we are providing this recommendation to the Westfall Township Volunteer Fire Department Relief Association officials. We recommend that the Westfall Township Volunteer Fire Department Relief Association officials maintain Surety (Fidelity) bond coverage on the relief association's authorized disbursing officer in an amount greater than the relief association's maximum cash balance, as required by Act 118. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Former relief association management agreed with the finding as presented at the audit exit conference.

Auditor's Conclusion: Since the former relief association dissolved its organization and consequentially transferred its remaining assets to the Westfall Township Volunteer Fire Department Relief Association, compliance with the finding recommendation will be subject to verification during our next audit of the receiving relief association.

**Finding No. 4 – Improper Dissolution**

Condition: The former relief association did not properly document the dissolution of the organization and transfer of monetary assets to Westfall Township Volunteer Firefighters' Relief Association, including the meeting minutes not being signed by the former relief association Secretary. In addition, the former relief association did not provide evidence of the transfer of equipment owned by the former relief association.

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 equipment transferred from the former relief association should be documented to evidence the propriety of the relief association equipment actually transferred to Westfall Township Volunteer Firefighters' Relief Association, along with a signed receipt from the recipient.

MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – (Continued)**

Cause: Several of the former relief officials charged with management of the relief association were not available or actively participative in the oversight of the dissolution and merger or the final audit of the former relief association. Former relief association officials were unaware of the importance of the administrative provisions identified above and the significance associated with documenting the decision to dissolve and transfer equipment to the receiving relief association.

Effect: Without detailed documentation, evidence that the relief association's merger with the Westfall Township Volunteer Firefighters' Relief Association was presented before the membership for approval does not exist. In addition, without evidence of the equipment transferred to the receiving relief association, the former relief association was unable to certify that all of the equipment previously purchased with relief association funds was properly transferred to the receiving relief association.

Recommendation: Due to the dissolution of the former relief association and subsequent transfer of its remaining assets to the Westfall Township Volunteer Firefighters' Relief Association, we are providing officials of the Westfall Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected during the course of the audit of the former relief association. We recommend that the Westfall Township Volunteer Firefighters' Relief Association officials maintain detailed minutes of future 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: Former relief association management agreed with the finding as presented at the audit exit conference.

Auditor's Conclusion: Since the former relief association dissolved its organization and consequentially transferred its remaining assets to the Westfall Township Volunteer Fire Department Relief Association, compliance with the finding recommendation will be subject to verification during our next audit of the receiving relief association.

MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – Inadequate Internal Controls**

Condition: The former relief association failed to establish adequate internal controls. The following conditions noted during the current audit period are indicative of internal control weaknesses:

- Original invoices were not required prior to the payment of purchases.
- Checks were not mailed directly to vendors.
- Bank reconciliations were not performed.

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, Article III, Section 3 of the relief association's bylaws states, in part:

The treasurer is responsible for maintaining Relief Association financial records in an orderly fashion, and presenting all records requested by the Department of the Auditor General in connection with their auditing duties.

Furthermore, prudent business practice dictates that:

- Original invoices shall be required prior to payment of purchase.
- Checks should be mailed directly to vendors.
- Monthly bank reconciliations should be performed.

Cause: The relief association officials indicated that they were unaware of the relief association's ineffective internal control system.

Effect: The failure to establish adequate internal controls prevented the former relief association from adequately safeguarding its assets and prevented the verification as to whether relief association business was presented before the membership for discussion and approval. Furthermore, the lack of effective internal controls placed the former relief association funds at greater risk for misappropriation.

MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – (Continued)**

Recommendation: Due to the dissolution of the former relief association and subsequent transfer of its remaining assets to the Westfall Township Volunteer Firefighters' Relief Association, we are providing officials of the Westfall Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected during the course of the audit of the former relief association. We recommend that the Westfall Township Volunteer Firefighters' Relief Association officials maintain internal control procedures which includes the following:

- Payment of purchases only from original invoices.
- Mailing of checks directly to vendors.
- Performance of monthly bank reconciliations.

For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTER'S RELIEF ASSOCIATION.

Management's Response: Former relief association management agreed with the finding as presented at the audit exit conference.

Auditor's Conclusion: Since the former relief association dissolved its organization and consequentially transferred its remaining assets to the Westfall Township Volunteer Fire Department Relief Association, compliance with the finding recommendation will be subject to verification during our next audit of the receiving relief association.

**Finding No. 6 – Failure To Maintain A Complete And Accurate Equipment Roster**

Condition: The former relief association failed to maintain a complete and accurate roster of equipment owned by the relief association. Specifically, the relief association purchased \$35,747 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.



MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 6 – (Continued)**

Criteria: Prudent business practice dictates that the former relief association should have established 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 have included 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: Former relief association officials 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 failure to properly record equipment purchases in a detailed equipment roster prevented officials from effectively monitoring the former relief association's equipment purchases. In addition, the failure to maintain a detailed equipment roster and perform an annual physical inventory of equipment prevented adequate accountability for, and safeguarding of, former relief association equipment.

Recommendation: Due to the dissolution of the former relief association and subsequent transfer of its remaining assets to the Westfall Township Volunteer Firefighters' Relief Association, we are providing officials of the Westfall Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected during the course of the audit of the former relief association. We recommend that the Westfall Township Volunteer Firefighters' 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.

MILL RIFT RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 6 – (Continued)**

Management's Response: Former relief association management agreed with the finding as presented at the audit exit conference.

Auditor's Conclusion: Since the former relief association dissolved its organization and consequentially transferred its remaining assets to the Westfall Township Volunteer Fire Department Relief Association, compliance with the finding recommendation will be subject to verification during our next audit of the receiving relief association.

MILL RIFT RELIEF ASSOCIATION  
POTENTIAL WITHHOLD OF STATE AID

A condition such as those reported by Finding Nos. 1 and 2 contained in this audit report may lead to a total withholding of state aid in the future unless those findings are 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.

MILL RIFT RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

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

**The Honorable Raymond J. Tonkin**  
District Attorney  
Pike County

**PA State Police**  
Pike County

Mill Rift Relief Association Governing Body:

**Mr. Robert Lewis**  
President

**Ms. Kim Ropke**  
Secretary

**Ms. Debra Mills**  
Treasurer

Westfall Township Volunteer Fire Department Relief Association Governing Body:

**Mr. William Kofert**  
President

**Ms. Terri Williams**  
Secretary

**Ms. Sarah Pflanz**  
Treasurer

MILL RIFT RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

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

**Ms. Jodi Manheim**  
Secretary  
Westfall Township

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).