

# COMPLIANCE AUDIT

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## Seltzer Volunteer Firefighters' Relief Association

Schuylkill County, Pennsylvania

For the Period

January 1, 2018 to December 31, 2019

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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. Micheal Kitsock, President  
Seltzer Volunteer Firefighters'  
Relief Association  
Schuylkill County

We have conducted a compliance audit of the Seltzer Volunteer Firefighters' 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, 2018 to December 31, 2019.

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, 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.

Based on our audit procedures, we conclude that, for the period January 1, 2018 to December 31, 2019:

- The relief association did not take appropriate corrective action to address the findings contained in our prior audit report, as detailed 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 – Unsecured Loan

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Untimely Receipt And Deposit Of State Aid

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Failure To Conduct Annual Physical Equipment Inventories

Finding No. 4 – Inadequate Signatory Authority For The Disbursement Of Funds

Finding No. 5 – Inadequate Minutes of Meetings

Finding No. 6 – Failure To Deposit Proceeds From The Sale Of A Vehicle

Three of the six audit findings contained in this report cite conditions that existed in the operation of the relief association during the prior audit period and were not corrected 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 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.

October 14, 2020



EUGENE A. DEPASQUALE  
Auditor General

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## BACKGROUND

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

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

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

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

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

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

<u>Municipality</u>	<u>County</u>	<u>2018</u>	<u>2019</u>
Norwegian Township	Schuylkill	\$6,387*	\$7,029

\* The 2018 state aid allocation received from Norwegian Township was not deposited by the relief association until April 22, 2019 as disclosed in Finding No. 3 in this report.

## BACKGROUND – (Continued)

Based on the relief association’s records, its total cash as of December 31, 2019 was \$14,732, as illustrated below:

Cash	<u>\$ 14,732</u>
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Based on the relief association’s records, its total expenditures for the period January 1, 2018 to December 31, 2019 were \$28,268, 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	\$ 4,636
Death benefits	<u>2,620</u>
Total Benefit Services	<u>\$ 7,256</u>

#### Fire Services:

Equipment purchased	\$ 19,815
Equipment maintenance	<u>337</u>
Total Fire Services	<u>\$ 20,152</u>

#### Administrative Services:

Other administrative expenses	\$ 315
Bond premiums	<u>349</u>
Total Administrative Services	<u>\$ 664</u>

#### Other Expenditures:

Unauthorized expenditure *	<u>\$ 196</u>
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Total Expenditures	<u><u>\$ 28,268</u></u>
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\* During 2018, the relief association made an insignificant disbursement in the amount of \$196 which was not authorized by Act 118. We disclosed this issue to relief association officials on August 11, 2020.

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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)**

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:

Seltzer Hose Company

SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
STATUS OF PRIOR FINDINGS

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Failure To Comply With The Terms Of An Unsecured Loan

Although the relief association and the affiliated fire company provided a revised agreement with a 3 percent interest rate and the relief association received \$21,680 in loan payments as of December 31, 2019, the loan still remains unsecured as disclosed in Finding No. 1 of this report.

- Untimely Receipt And Deposit Of State Aid

- Failure To Maintain A Complete And Accurate Equipment Roster

Although the relief association provided a cumulative inventory roster beginning with the year 2016 through 2019 and a prior equipment roster up to the year 2005, the relief association again failed to conduct annual physical equipment inventories as disclosed in Finding No. 3 of this report.

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



SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMENDATIONS

**Finding No. 1 – Noncompliance With Prior Audit Recommendation – Unsecured Loan**

Condition: Although the relief association and the affiliated fire company provided a revised agreement with a 3 percent interest rate that was to commence on April 1, 2020 and the relief association received \$21,680 in loan payments as of December 31, 2019, the relief association made an unsecured loan to the Seltzer Hose Company in the amount of \$38,000 that remains unsecured.

Criteria: Section 7416(c)(3) of Act 118 requires that loans be:

. . . (i) secured by assets of the company having capital value equal to at least 150% of the amount of the obligation at the time it is made; (ii) subject to provisions which amortize the loan at a rate ensuring that the depreciated value of the assets pledged shall continue to be at least 150% of the balance due.

Cause: Even though notified of this condition during our prior audit, the relief association officials did not provide a reason for why this occurred.

Effect: Failure to obtain adequate security for the loan places the investment at greater risk. Furthermore, the relief association's future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: We again recommend that the relief association officials and the fire company amend the written loan agreement to provide adequate security for the relief association's investment as required by Section 7416(c)(3) of Act 118. 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 stated the following:

The Relief Association and Fire Company were in error with the proper placement of the title holding as security. However, this is now a moot point as legal ownership of the 2001 Ford Mini pumper is being transferred back to the Relief Association.

SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMENDATIONS

**Finding No. 1 – (Continued)**

Auditor's Conclusion: Although the relief association officials provided meeting minutes approving the transfer of ownership of the vehicle to the relief association, a new title with the relief association listed as the owner has not yet been received. 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.

**Finding No. 2 – Noncompliance With Prior Audit Recommendation – Untimely Receipt And Deposit Of State Aid**

Condition: The relief association did not deposit the 2018 state aid allocation it received from Norwegian Township, in the amount of \$6,387, until April 22, 2019. The foreign fire insurance tax allocation was distributed to the municipal treasurer on September 17, 2018; however, the municipal official failed to forward the state aid allocation to the relief association until March 1, 2019, which is not within 60 days of receipt, as required by Section 706 (b)(2) of the Act of December 18, 1984, (P.L. 1005, No. 205). In addition, upon receipt of the state aid allocation, the relief association did not ensure the funds were deposited timely into a relief association account.

A similar condition was noted in our prior audit report.

Criteria: Section 706 (b)(2) of the Act of December 18, 1984, (P.L. 1005, No. 205), states:

The foreign fire insurance premium tax amount applicable to a municipality served solely by volunteer firefighters shall be paid to the municipality, which shall within 60 days of the date of the receipt of the moneys from the State Treasurer pay the amount received to the relief association fund of the fire department or departments, or fire company or companies, now existing or hereafter organized, inside or outside of the municipality, which is or are actively engaged in the service of the municipality and duly recognized by the governing body of the municipality.

Furthermore, prudent business practice dictates that upon receipt of its state aid allocation, the relief association should establish adequate internal control procedures to ensure the funds are deposited in a timely manner.

SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMENDATIONS

**Finding No. 2 – (Continued)**

Cause: Even though notified of this condition during our prior audit, relief association officials were under the misconception that they had 60 days to deposit the funds when in fact it is the municipality that has 60 days to distribute the moneys to the relief association. The state aid allocation was disbursed late to the relief association due to a municipal official having health issues.

Effect: As a result of the untimely receipt and deposit, funds were not available to pay general operating expenses or for investment purposes. In addition, an untimely receipt and deposit of funds increases the risk that funds could be lost or misappropriated.

Recommendation: We again recommend that the relief association officials adopt internal control procedures to ensure the timely receipt and deposit of all future income received. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management completely disagreed with this finding and stated the following:

A letter signed by Norwegian Township Officials explaining the delay was submitted to your office. Once received, the State Allocation was deposited within 60 days as required by law. We cannot be held accountable for the township of whom the state sent the funds. The township ultimately decides how and when the funds get dispersed. The relief association has no knowledge of when this is sent or how much. If we are accountable, then funds should be sent directly to us.

Auditor's Conclusion: Based on the criteria, the issue remains as stated and we recommend that the relief officials ensure the timely receipt and deposit of all future income received. If relief officials have not received their state aid allocation by November 30th, they should inquire with municipal officials. Once the state aid allocation is received, relief officials should deposit the funds timely. 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.

SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMENDATIONS

**Finding No. 3 – Noncompliance With Prior Audit Recommendation – Failure To Conduct Annual Physical Equipment Inventories**

Condition: Although the relief association provided a inventory roster beginning with the year 2016 through 2019 and a prior equipment roster up to the year 2005, the relief association again failed to conduct annual physical equipment inventories of equipment and ensure such inventory accounted for all equipment owned by the relief association.

Criteria: Sound business practice dictates that annual inventories are conducted to ensure the accuracy of the relief association's equipment roster.

Cause: Even though notified of this condition during our prior audit, the relief association officials did not provide a reason for why this occurred.

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

Recommendation: We again recommend that the relief association officials ensure they perform an annual physical inventory of all operable equipment and that the completion of the inventories 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 partially agreed with this finding and stated, "While not efficiently documented, all equipment is listed and we will consolidate the rosters."

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. 4 – Inadequate Signatory Authority For The Disbursement Of Funds**

Condition: During the current audit engagement, we identified three checks out of 26 checks drawn on the relief association's checking account that did not contain the proper signatory authority. The three checks contained the signatures of two relief association officers, the relief President and relief Secretary; however, neither of the two signatures were that of the disbursing officer as required by Act 118 and the relief association's bylaws since the position of treasurer was vacated.

SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMENDATIONS

**Finding No. 4 – (Continued)**

Also, subsequent to the period under review, we identified two checks dated March of 2020 drawn on the relief association's checking account that did not contain the proper signatory authority. It appears that the relief association President and a previous Vice-President signed the checks.

Criteria: Section 7415(c)(3) of Act 118 states, in part:

The bylaws shall require that the signatures of at least two officers, one of whom shall be the disbursing officer, shall be required to bind the association by formal contract or to issue a negotiable instrument.

In addition, relief association's bylaws at Article VIII, Section 1 states:

The signatures of at least two officers, one of whom shall be the treasurer (or assistant treasurer if appointed), shall be required for the issuance of relief association checks, withdrawal from the association savings account, the redemption of any relief association investment, or on any other negotiable instrument issued by the association.

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

Cause: The relief association President indicated that the position of treasurer was vacant, which resulted in other officers signing checks until the position could be filled. In addition, due to a stay at home order issued by the Governor of the Commonwealth of Pennsylvania during the COVID-19 pandemic, relief officials signed checks as needed subsequent to the period under review.

Effect: As a result of the relief association issuing checks without the treasurer's signature, assets were placed at greater risk as expenditures were being made without the disbursing officer having the opportunity to verify the propriety of the expenditures.

SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMENDATIONS

**Finding No. 4 – (Continued)**

Recommendation: We recommend that the relief association officials establish adequate internal control procedures to ensure that the signatures of at least two officers, one of whom shall be the treasurer, are included on all relief association negotiable instruments as defined by Act 118 and the relief association's bylaws. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management stated the following:

We disagree with this non-conformance as stated. We do not believe that the President acting on behalf of the Treasurer is a violation of bylaws if the intent was to provide support in place of a resigned officer. Due to Covid closure, we did not have adequate volunteer resources available and acted in the best interest of the organization until vacancies could be filled. These replacements have since been appointed and reported to the Auditor. We are requesting this non-conformance be removed from our record. In the absence of an acting Treasurer, it is our belief that the President has the authority to appoint temporary officials for uncontrollable vacancies when they arise. Additionally, all officers have been filled and bank documentation has been updated.

Auditor's Conclusion: Based on the criteria, the issue remains as stated. Relief association officials had approximately seven months (August 2019 to March 2020) to replace their treasurer before the COVID-19 stay at home order was issued and failed to do so; therefore, we continue to recommend that the relief association officials ensure that the signatures of at least two officers, one of whom shall be the treasurer, are included on all relief association negotiable instruments as defined by Act 118 and the relief association's bylaws. Compliance will be subject to verification through our next audit.

**Finding No. 5 – Inadequate Minutes Of Meetings**

Condition: The relief association failed to maintain detailed minutes of meetings as required by Act 118 and the relief association's bylaws. Specifically, the relief association only provided meeting minutes for three meetings in 2018 and three meetings in 2019, and the relief association's minutes did not address all of the financial-related transactions that occurred during the audit period. In addition, the meeting minutes were not signed by the secretary.

SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMENDATIONS

**Finding No. 5 – (Continued)**

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 II, Section 1 states, in part:

Regular meetings of this association shall be held on the second Sunday of January, April, July, and October at 11:00 A.M. at the Seltzer Hose Company.

Furthermore, the relief association's bylaws at Article III, Section 4 states, in part:

The Secretary shall keep a true record of the proceedings of all meetings in the minutes. The minutes shall note authorization by the membership of all association financial transactions and all other pertinent business discussed at meetings.

Cause: Relief association officials indicated that they were unaware that maintaining detailed minutes of meetings was required by Act 118 and the relief association's bylaws. In addition, there was no explanation to why the meeting minutes were not signed and why only three meetings were held per year.

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

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

Management's Response: Relief association management agreed with the finding as presented and stated "All officers are now performing their duties and more detailed reporting will ensue."

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

SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMENDATIONS

**Finding No. 6 – Failure To Deposit Proceeds From The Sale Of A Vehicle**

Condition: The proceeds from the sale of a 1983 truck owned by the relief association, in the amount of \$1,500, was erroneously deposited into the affiliated fire company's account.

Criteria: Prudent business practice dictates that the relief association should closely monitor that all proceeds from equipment sold are received and deposited into a relief association account.

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

Effect: The failure to deposit all relief association proceeds from equipment sold can lead to a greater risk that funds could be lost or misappropriated. As a result of the proceeds from equipment sold being deposited into a fire company account, the relief association was unable to use the funds to purchase replacement equipment, for general operating expenses, or for investment purposes.

Recommendation: We recommend that the relief association be reimbursed \$1,500 for the erroneous deposit. We also recommend the relief association officials establish accounting and internal control procedures to ensure that all proceeds from equipment sold are deposited into a relief association account. 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 and, as a result of our audit, the affiliated fire company reimbursed the relief association \$1,500 for the sale of the vehicle on September 23, 2020.

Auditor's Conclusion: We reviewed documentation verifying that the reimbursement of \$1,500 was received; however, we are waiting for a copy of the bank statement. Full compliance for verifying the deposit and ensuring the deposit of all proceeds from the sale of equipment made during the next audit period will be subject to verification through our next audit.



SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
POTENTIAL WITHHOLD OF STATE AID

A condition of a repeat finding such as that reported by Finding No. 1 contained in this audit report 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.

SELTZER VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

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

Seltzer Volunteer Firefighters' Relief Association Governing Body:

**Mr. Micheal Kitsock**  
President

**Ms. Mary Ann Lascala**  
Secretary

**Ms. Donna Murry**  
Treasurer

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

**Mr. Dave George**  
Secretary  
Norwegian 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).