

COMPLIANCE AUDIT

York Volunteer Firemen's Relief Association of the City of York, Pennsylvania

York County

For the Period

January 1, 2018, to December 31, 2021

August 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Mr. David C. Sheasley, President
York Volunteer Firemen's Relief Association
of the City of York, Pennsylvania
York County

We have conducted a compliance audit of the York Volunteer Firemen's Relief Association of the City of York, Pennsylvania (relief association) for the period January 1, 2018, to December 31, 2021. The audit was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania; Section 403 of The Fiscal Code, 72 P.S. § 403; and the Volunteer Firefighters' Relief Association Act ("VFRA Act"), see 35 Pa.C.S. § 7418.

The 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, 2021:

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

Finding No. 1 – Noncompliance With Prior Audit Recommendation –
Undocumented Expenditures

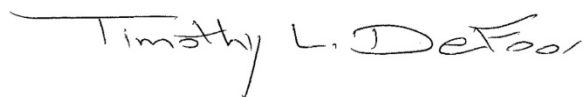
Finding No. 2 – Noncompliance With Prior Audit Recommendation –
Inadequate Relief Association Bylaws

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Failure
To Maintain A Complete And Accurate Membership Roster

Finding No. 4 – Noncompliance With Prior Audit Recommendation – Failure
To Maintain A Complete And Accurate Equipment Roster

All four 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.

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.



Timothy L. DeFoor
Auditor General
August 18, 2023

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BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code¹, and the Volunteer Firefighters' Relief Association Act² ("VFRA Act"), the Department of the Auditor General's duty is to audit the accounts and records of every volunteer firefighter relief association to determine that funds received under the Foreign Fire Insurance Tax Distribution Law³ (commonly referred to as Act 205) are properly expended.

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

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

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

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

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

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

³ 53 P.S. § 895.701 *et seq.* (Act 205 of 1984, as amended by Act 119 of 1990).

BACKGROUND – (Continued)

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

<u>Municipality</u>	<u>County</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
York City	York	\$62,493	\$67,052	\$68,241	\$60,838*

* The 2021 state aid allocation from York City was not received and deposited by the relief association until October 5, 2022. There was no finding issued as it was determined the relief association made several attempts to retrieve the money from the municipality.

Based on the relief association’s records, its total cash and investments as of December 31, 2021, were \$3,897,229, as illustrated below:

Cash	\$ 166,149
Fair Value of Investments	<u>3,731,080</u>
Total Cash and Investments	<u><u>\$ 3,897,229</u></u>

BACKGROUND – (Continued)

Based on the relief association's records, its total expenditures for the period January 1, 2018, to December 31, 2021, were \$2,122,062, as noted below. The accuracy of these expenditures was evaluated as part of the Department's audit to conclude on the relief association's compliance with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds.⁴ **The scope of the Department's audit does not include the issuance of an opinion on the accuracy of these amounts.**

Expenditures:

Benefit Services:

Insurance premiums	\$ 84,191
Death benefits	710,259
Tokens of sympathy and goodwill	208
Total Benefit Services	<u>\$ 794,658</u>

Fire Services:

Equipment purchased	\$ 733,554
Equipment maintenance	35,481
Training expenses	2,966
Total Fire Services	<u>\$ 772,001</u>

Administrative Services:

Bond premiums	\$ 1,263
Officer compensation	119,482
Other administrative expenses *	67,781
Total Administrative Services	<u>\$ 188,526</u>

Total Investments Purchased	<u>\$ 366,877</u>
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Total Expenditures	<u><u>\$ 2,122,062</u></u>
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* The majority of the other administrative expenses include \$30,437 for payroll taxes on salaries paid to officers of the relief association, \$13,600 for an attorney on retainer, \$10,000 for a broker's fee in the sale of a relief association-owned vehicle, and \$5,315 for an accountant to perform payroll and tax return duties.

⁴ 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 organizations are separate, legal entities. The relief association is affiliated with the following fire service organizations:

- Eagle Fire Company #7
- Goodwill Fire Company #5
- Laurel Fire Company #1
- Lincoln Engine Company #9
- Rescue Fire Company #4
- Rex Fire Company #8
- Royal Fire Company #6
- Union Fire Company #3
- Vigilant Fire Company #2

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Unauthorized Expenditures

By providing documentation supporting compliance with requirements of the VFRA Act for expenditures made during the prior audit period.

- Untimely Receipt And Deposit Of State Aid

By timely depositing all income received and by making adequate attempts to retrieve money from the municipality when it was not distributed timely.

- Inappropriate Ownership Of Service Vehicle

By ensuring the title of the service vehicle was transferred to the relief association.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Undocumented Expenditures

- Inadequate Relief Association Bylaws

- Failure To Maintain A Complete And Accurate Membership Roster

- Failure To Maintain A Complete And Accurate Equipment Roster

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

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures

Condition: During the prior audit period, the relief association was unable to provide adequate supporting documentation or receive reimbursement for a \$319 undocumented expenditure, and the relief association officials did not take corrective action to address the undocumented expenditure prior to the end of the current audit period ending December 31, 2021.

Criteria: Section 7418(a) of the VFRA Act states:

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

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

Cause: The relief association officials stated that they could not recall what the \$319 expenditure was for despite being notified of this condition during our prior audit.

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 the VFRA Act. 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.

Recommendation: We again recommend that the relief association officials provide this department with adequate supporting documentation, such as an invoice and/or itemized receipts, to ensure the propriety of the expenditures or that the relief association be reimbursed \$319 for the undocumented expenditure. 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.

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Management's Response: Relief association management provided the following corrective action response:

“Relief was reimbursed \$27 & \$163 on June 20, 2019 which is reflected in our 2019 bank records.”

Auditor's Conclusion: As stated in our prior audit, the relief association's receipt of a reimbursement in the amount of \$163 was acknowledged; however, the documentation received for the \$319 expenditure was considered inadequate. The reimbursement of \$27 was not related to this prior audit finding; therefore, this finding recommendation remains as stated. 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 – Inadequate Relief Association Bylaws

Condition: The existing bylaws of the relief association do not clearly address all of the provisions required by Section 7415(c) of the VFRA Act and/or considered to be beneficial to the operation of relief associations. Specifically, the bylaws do not fully address the following:

- The main purpose for membership for volunteer firefighters.
- Eligibility for membership for volunteer firefighters.
- Classification of membership, such as, life members, active firefighters, social members, etc.
- Volunteer firefighter requirements to be met in order to qualify for a death benefit, such as, definition of a firefighter, length of service as a volunteer firefighter and relief association member, etc.

In addition, the relief association did not formally define discretionary benefits that were being offered to its members. There appears to be career (paid) firefighters currently on the relief association's membership roster who may be inappropriately qualified as entitled to receive a death benefit, which is a benefit intended for volunteer firefighters.

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

The relief association's purpose as stated in its bylaws does not conform to the VFRA Act. Rather than being formed primarily to afford financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service, the relief association's bylaws state that its purpose is to provide a fund, as well as protective equipment, for the use and benefit of its members who may become disabled while in the fire service, or who may die or be killed, and for the designated beneficiary or estate. The VFRA Act is very clear in setting specific requirements for what constitutes a Volunteer Firefighters' Relief Association and when such an organization can receive aid funds under that Act. While the relief association is affiliated with the York Fire Department, career (paid) firefighters rather than volunteer firefighters make up a substantial portion of the relief association's membership. Further, the relief association membership roster provided during the current audit was inadequate, as it does not contain membership classifications (See Finding No. 4). Therefore, we have concerns that the composition of the relief association's membership is not consistent with the protection and promotion of the volunteer firefighter service intent of the VFRA Act.

For example, the relief association's bylaws at Article IV, Section 2 states:

A person can become a member of this association between the ages of 18 years and 55 years. To be eligible for membership, the applicant must be in good health, an ACTIVE member of a fire company affiliated with a fire company operated by the York Fire Department, must have been an active member of said company for at least 12 months, and reside within approximately a 15-mile radius of the City of York, Pennsylvania (Emphasis added.)

Furthermore, the relief association's bylaws at Article V, Section 6 states, in part:

Upon the death of a member in good standing of this Association, the Association shall pay \$12,000.00 (twelve thousand dollars) to the beneficiary designated by such member in writing and on a form prescribed by the Association.

The relief association's stated purpose and the two other examples also taken from the relief association's bylaws, as noted above, shows that the relief association's bylaws are inadequate and in contrast to the voluntarism tenets of the VFRA Act concerning membership and general operational compliance requirements.

A similar condition was noted in our prior audit report.

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Criteria: Section 7413 of the VFRA Act Statement of purpose states, in part, that:

The purpose of this subchapter is to encourage individuals to take part in the fire service as **volunteer firefighters** by establishing criteria and standards for orderly administration and conduct of affairs of firefighters' relief associations to ensure, as far as circumstances will reasonably permit, that funds shall be available for the assistance to and protection of **volunteer firefighters** and their heirs.... (Emphasis added.)

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

- (1) Specify the requirements for securing membership, voting rights of different classes of members, if there be different classes, and conditions under which membership may be terminated.

- (10) Contain such other provisions as may, to the membership, seem appropriate or necessary to the orderly conduct of affairs of the association.

In addition, Section 7413 of the VFRA Act states that funds shall be available:

- (3) For payment, either by insurance or by operation of a beneficial fund, of a sum certain to designated beneficiaries of a participating member following the death of a member for any cause and to establish criteria which members must meet in order to qualify as participants in a death benefit fund. (Emphasis added.)

Section 7412 of the VFRA Act states, in part, that the Volunteer Firefighters' Relief Association is:

An organization formed primarily to afford financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service. The organization may contain within its membership the members of one or more fire companies and may serve secondary purposes, as set forth in this subchapter, but only if adequate provisions have been first made to serve the primary purpose. (Emphasis added.)

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

In addition, Section 7412 of the VFRA Act further states, in part, that a Volunteer Firefighter is:

A person who is a member of:

- (1) A fire company organized and existing under the laws of this Commonwealth;
- (2) A fire police unit, rescue squad, ambulance corps or other like organization affiliated with one or more fire companies; or
- (3) A fire company or affiliated organization which participates in the fire service but does not look to that service as his or her primary means of livelihood. (Emphasis added.)

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

Furthermore, the relief association bylaws should authorize and clearly specify the criteria to be met before receiving death or relief benefits and the amount of any benefit payments.

Cause: The relief association officials did not provide a reason why this occurred despite the relief association being notified of this condition during our prior audit.

Effect: It appears that current members of the relief association do not meet the statutory definition of a volunteer firefighter and therefore, the relief association's eligibility to continue to receive and expend state aid under the VFRA Act may be adversely impacted or discontinued in the future.

Recommendation: We again recommend that the relief association officials review and update the bylaws governing their organization so that the bylaws meet the requirements set forth in the VFRA Act and properly authorize the operating procedures of the relief association. We also again recommend that the relief association officials consult with their solicitor to evaluate its state of compliance with the VFRA Act requirements stated above and take the steps necessary to meet the requirements. Furthermore, it is recommended that the relief association develop specific policy and procedures for documenting and monitoring when career-paid firefighters are performing their volunteer duties. In addition, the policy should set forth a description of the duties performed by such members. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Management's Response: Relief association management provided the following response:

“The Bylaws of the Relief Association were revised in November 2018 and appear to be in compliance with the scope and intent of the sample bylaws as described in the Management Guidelines for Volunteer Firefighters Relief Associations, Pages 11-12. Proposed revisions to the bylaws are currently under review by the Association's solicitor.”

Auditor's Conclusion: We appreciate the relief association's efforts to amend the bylaws, however it remains the position of this Department that the 2018 amendments to the bylaws were insufficient in addressing the recommendations; therefore, the finding remains as stated. 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. 3 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Membership Roster

Condition: The membership roster provided by relief association officials inappropriately included career (paid) firefighters along with volunteer firefighters. Also, the roster did not include any membership classifications (i.e.), fire police, social, active, retired, career (paid), etc.

A similar condition was noted in our prior audit report.

Criteria: Relief association officials should maintain a complete and accurate roster of the relief association's membership and ensure that the roster does not include career (paid) firefighters from the relief association's affiliated fire company. A comprehensive roster of all relief association members should include the following:

- Names of each member
- Members' mailing addresses
- Dates of births
- Dates of memberships
- Membership classifications (i.e., fire police, social, active, retired, career (paid), etc.)

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

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

Cause: The relief association officials did not provide a reason why this occurred despite the relief association being notified of this condition during our prior audit.

Effect: The failure to maintain a comprehensive volunteer membership roster resulted in the payment of benefits to career (paid) firefighters, which reduced funds that potentially could have been made available for volunteer members of the relief association to receive authorized benefits.

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

Management's Response: Relief association management provided the following response:

“The relief Association maintains a record of all members in a cumulative membership roster. The roster lists all current members of the Relief Association. This includes members from the nine volunteer fire companies of the City of York as stated in Article IV of the Association Bylaws. While the current roster is not an exact replica of the sample provided in Appendix C Page 53 of the Management Guidelines for Volunteer Firefighters Relief Associations, the current roster provides all information provided in the example except email address, termination date, and membership classification. An upgrade of the membership roster is planned for the future and will probably be in a revised format.”

Auditor's Conclusion: The finding remains as stated. 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.

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – 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. Although a listing of relief association owned equipment was provided during the current audit period, this listing was incomplete and did not accurately identify all the equipment owned by the relief association. Also, some items on the roster did not contain dates of purchase and/or cost of equipment. As such, it was impossible to determine if all equipment purchased during the audit period in the amount of \$733,554 was recorded. In addition, although relief association officials indicated by documenting on the equipment roster that a physical inventory of equipment was conducted on an annual basis to account for the equipment owned by the relief association, the equipment roster was incomplete.

A similar condition was noted in our prior audit report.

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 and perform and document an annual physical inventory of all operable equipment 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: The relief association officials did not provide a reason why this occurred despite the relief association being notified of this condition during our prior audit.

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 prevents adequate accountability for, and safeguarding of, relief association equipment.

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (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 are initiating a current inventory of equipment and updating roster.

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.

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Joshua D. Shapiro
Governor
Commonwealth of Pennsylvania

York Volunteer Firemen's Relief Association of the City of York, Pennsylvania Governing Body:

Mr. David C. Sheasley
President

Mr. Marlin H. Grove
Vice President

Mr. David L. Bowman
Secretary

Mr. Robert N. Bowman
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Financial Secretary

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Ms. Lisa Welty
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Trustee

YORK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE CITY OF YORK,
PENNSYLVANIA
REPORT DISTRIBUTION LIST

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

Ms. Aliceanne D. Frost
Controller
York City

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