



**BLOOMING VALLEY VOLUNTEER FIRE AND RESCUE DEPARTMENT RELIEF  
ASSOCIATION**

**HEREIN REFERRED TO AS:**

**BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION**

**CRAWFORD COUNTY**

**COMPLIANCE AUDIT REPORT**

**FOR THE PERIOD**

**JANUARY 1, 2007 TO DECEMBER 31, 2008**



## CONTENTS

Background.....	1
Letter From the Auditor General .....	3
Status of Prior Finding .....	5
Findings and Recommendations:	
Finding No. 1 – Unauthorized Withdrawal of Funds .....	6
Finding No. 2 – Inappropriate Commingling of Funds .....	8
Finding No. 3 – Noncompliance With Prior Audit Recommendation – Untimely Deposit of State Aid.....	9
Finding No. 4 – Failure to Deposit Proceeds From Insurance Refund.....	10
Finding No. 5 – Undocumented Expenditure .....	11
Finding No. 6 – Inadequate Minutes of Meetings .....	12
Finding No. 7 – Failure to Maintain a Complete and Accurate Equipment Roster.....	13
Accompanying Expenditure Information .....	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, Act of June 11, 1968, (P.L. 149, No. 84), as amended, 53 P.S. § 8501 et seq. (commonly referred to as Act 84), 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 Blooming Valley Volunteer Firefighters' 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 84 governs the overall operation of the volunteer firefighters' relief association. The relief association's bylaws define the specific operational procedures by which the volunteer firefighters' relief association conducts business. To fulfill its primary purpose, Act 84 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 84, it is the responsibility of the volunteer firefighters' relief association 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, which is or are recognized as providing the service to the municipality.

BACKGROUND (Continued)

The Blooming Valley Volunteer Firefighters' Relief Association was allocated state aid from the following municipalities:

<u>Municipality</u>	<u>County</u>	<u>2007</u>	<u>2008</u>
Blooming Valley Borough	Crawford	\$2,010	\$2,052*
Richmond Township	Crawford	\$3,257	\$3,364
Woodcock Township	Crawford	\$4,067	\$4,167

\*The 2008 state aid allocation from Blooming Valley Borough was not deposited into a relief association account until April 6, 2009 as discussed in Finding No. 3 contained in this report.

The volunteer firefighters' relief association and the affiliated fire service organization are separate, legal entities. The Blooming Valley Volunteer Firefighters' Relief Association is affiliated with the following fire service organization:

Blooming Valley Volunteer Fire and Rescue Department

Mr. Keith Edwards, President  
BLOOMING VALLEY VOLUNTEER FIREFIGHTERS'  
RELIEF ASSOCIATION  
Crawford County

We have conducted a compliance audit of the Blooming Valley Volunteer Firefighters' 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, Act of June 11, 1968, (P.L. 149, No. 84), as amended, 53 P.S. § 8501 et seq. (commonly referred to as Act 84), for the period January 1, 2007 to December 31, 2008.

We conducted this compliance audit in accordance with *Government Auditing Standards* applicable to performance audits, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our audit results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our audit results and conclusions based on our audit objectives.

The objectives of the audit were:

1. To determine if the volunteer firefighters' relief association took appropriate corrective action to address the finding contained in our prior audit report; and
2. To determine if the volunteer firefighters' relief association received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures.

Our audit was limited to the areas related to the objectives identified above.

Volunteer firefighters' relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Blooming Valley Volunteer Firefighters' Relief Association's administration of state aid and accumulated funds complies with applicable state laws, contracts, bylaws and administrative procedures including the safeguarding of assets.

In conducting our audit, we obtained an understanding of the volunteer firefighters' relief association's internal controls as they relate to the association's compliance with those requirements and that we considered to be significant within the context of the audit objectives, and assessed whether those significant controls were properly designed and implemented. Our audit procedures also included tests of documentary evidence supporting the Blooming Valley Volunteer Firefighters' Relief Association's recorded financial transactions, tests of the physical existence of inventories, interviews of selected officials and direct confirmation of the Blooming Valley Volunteer Firefighters' Relief Association's cash, investments, and certain other assets and liabilities as of December 31, 2008, with the custodians of the funds, debtors, creditors, and financial institutions to the extent necessary to satisfy the audit objectives. Additionally, we performed procedures to provide a reasonable assurance of detecting instances of violations of legal and regulatory requirements or violations of provisions of contracts that are significant within the context of the audit objectives.

The results of our audit for the period January 1, 2007 to December 31, 2008, found, in all significant respects, the Blooming Valley Volunteer Firefighters' Relief Association received and expended funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except as noted in the following findings discussed later in this report. The results of our tests indicated the Blooming Valley Volunteer Firefighters' Relief Association expended funds as presented in the accompanying information and as of December 31, 2008, had a cash balance of \$14,152 and an investment balance with a fair value of \$6,093.

Finding No. 1 – Unauthorized Withdrawal of Funds

Finding No. 2 – Commingling of Funds

Finding No. 3 – Noncompliance With Prior Audit Recommendation –  
Untimely Deposit of State Aid

Finding No. 4 – Failure to Deposit Proceeds from Insurance Refund

Finding No. 5 – Undocumented Expenditure

Finding No. 6 – Inadequate Minutes of Meetings

Finding No. 7 – Failure to Maintain a Complete and Accurate Equipment Roster

The contents of this report were discussed with the management of the Blooming Valley Volunteer Firefighters' Relief Association and, where appropriate, their responses have been included in the report.

July 15, 2009

JACK WAGNER  
Auditor General



BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
STATUS OF PRIOR FINDING

NONCOMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

The Blooming Valley Volunteer Firefighters' Relief Association has not complied with the prior audit finding. This issue is further discussed in the following finding noted in the Findings and Recommendations section of this report:

- Noncompliance With Prior Audit Recommendation –  
Untimely Deposit of State Aid

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

BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Unauthorized Withdrawal of Funds

Condition: During the audit period, the relief association's former treasurer misappropriated funds from the relief association's checking account. The former treasurer of the relief association was also treasurer of the Blooming Valley Fire Department (fire department). On October 20, 2008, the former treasurer deposited \$6,379 into the relief association's checking account. This deposit consisted of \$4,167 in state aid intended for the relief association and \$2,212 in donations intended for the fire department. The donations should not have been deposited into the relief association's account. Four days later, the former treasurer withdrew the \$6,379 from the relief association's account and deposited \$3,479 of it into the fire department's account. The remaining \$2,900 of the \$6,379 withdrawal was unaccounted for.<sup>1</sup> As a result of these transactions, \$1,267 of the relief association's funds were inappropriately deposited into the fire department's account and the remaining balance of \$2,900 was misappropriated resulting in a total of \$4,167 due to the relief association.

Criteria: Article 5, Section 1, of the relief association bylaws states:

Funds of this Association shall be expended for any purpose other than those authorized by the provisions of Act 84 and the Association bylaws. All disbursements must be approved by a majority vote at an Association meeting and duly recorded in the minutes. All orders will be signed by both the President and the Treasurer.

In addition, the relief association shall have sufficient internal controls in place to ensure the propriety of all relief association expenditures. Such internal controls should include procedures to ensure the disbursement has been approved by the relief association membership and that the goods or services have actually been received prior to making payment. Internal control procedures should also include oversight procedures for cash withdrawals. Such procedures should include a monthly bank reconciliation performed by someone independent of the disbursement function.

Cause: The relief association did not effectively monitor the relief association's account statements to ensure all transactions were authorized. The relief association was unaware of its ineffective internal control system.

---

<sup>1</sup> On August 28, 2009, the former treasurer of the Blooming Valley Volunteer Fire Department pled guilty to charges of Theft by Unlawful Taking and on October 28, 2009, was sentenced to pay court costs, \$17,096 in restitution to the Blooming Valley Fire Department, and \$24,682 in restitution to the fire department's bonding company.

BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Effect: The lack of effective internal control procedures places the relief association's funds at a greater risk for misappropriation. In addition, as a result of the improper withdrawal, relief association funds were not available for investment purposes or to pay for expenditures authorized by Act 84.

However, subsequent to the audit period, on April 6, 2009, the relief association received reimbursement from the Blooming Valley Volunteer Fire Department in the amount of \$4,167 for the misappropriated funds.

Recommendation: We recommend the relief association officials implement effective accounting and internal control procedures to ensure additional improper withdrawals are not made from a relief association account. The relief association should implement oversight procedures for cash withdrawals. Such procedures should include monthly bank reconciliations performed by someone independent of the disbursement function. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Inappropriate Commingling of Funds

Condition: The relief association and the affiliated fire department inappropriately commingled funds through a series of financial transactions during the audit period.

On April 14, 2008, a \$105 insurance refund intended for the relief association was erroneously deposited into the affiliated fire department's account. (See Finding No. 4)

On August 18, 2008, \$2,745 in donations intended for the affiliated fire department were erroneously deposited into the relief association's checking account.

On October 20, 2008, \$2,212 in donations intended for the affiliated fire department were erroneously deposited into the relief association's checking account. These funds were withdrawn from the relief association's checking account on October 24, 2008.

On November 6, 2008, the 2008 state aid check in the amount of \$2,052 from Blooming Valley Borough intended for the relief association was erroneously deposited into the affiliated fire department's account. The relief association received reimbursement from the fire department on April 6, 2009. (See Finding No. 3)

Criteria: The relief association and the affiliated fire department are two separate legal entities. As such, the volunteer firefighters' relief association's funds may not be commingled with those of the affiliated fire department. Relief association funds must be maintained separately in order to maintain effective control of its assets.

Cause: The relief association did not establish and maintain adequate internal controls to keep relief association financial transactions separate from the affiliated fire department's financial transactions. Relief association officials were unaware of proper internal control procedures and the resulting internal control weaknesses created when funds are commingled.

Effect: The commingling of relief association and affiliated fire department funds resulted in the inability to properly account for and safeguard relief association financial assets.

Recommendation: We recommend the relief association discontinue the practice of depositing fire department funds into relief association accounts and depositing relief association funds into the affiliated fire department accounts. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Noncompliance With Prior Audit Recommendation –  
Untimely Deposit of State Aid

Condition: As cited in the prior audit report, the volunteer firefighters' relief association did not timely deposit its state aid allocations. During the current audit period, the relief association again did not timely deposit its state aid allocations. Specifically, the volunteer firefighter's relief association did not deposit the 2008 state aid allocation it received from Blooming Valley Borough in the amount of \$2,052 until April 6, 2009. This state aid was erroneously deposited into the affiliated fire department's account on November 6, 2008.

Criteria: The foreign fire insurance tax allocation is distributed to the municipal treasurer, who is to forward this state aid to the volunteer firefighters' relief association within 60 days of receipt, as required by Section 706 (b)(2) of the Act of December 18, 1984, (P.L. 1005, No. 205). Upon receipt of the state aid allocation, the relief association should ensure the funds are deposited in a timely manner.

Cause: While notified of this condition in the prior audit report, the relief association failed to establish internal control procedures which require that all income received be recorded and deposited in a timely manner. The 706B receipt form submitted by Blooming Valley Borough for the 2008 state aid indicated that the check issued by Blooming Valley Borough was made payable to the affiliated fire department rather than the relief association.

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

However, subsequent to the audit period, on April 6, 2009, the relief association received reimbursement in the amount of \$2,052 from the affiliated fire department for the state aid due the relief association.

Recommendation: We again recommend the relief association officials adopt internal control procedures to ensure the timely deposit of all 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 agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Failure to Deposit Proceeds From Insurance Refund

Condition: During the prior audit period, the relief association prepaid the premium on the officer's bond policy. During the current audit period, the relief association cancelled the bond policy with one year remaining under the policy and was issued a \$105 refund for unused premiums. However, the \$105 refund for this refunded insurance premium was erroneously deposited into the affiliated fire department's bank account.

Criteria: Prudent business practice dictates that the relief association should closely monitor all refunds due to ensure that refunds are received and timely deposited into a relief association account.

Cause: The relief association failed to establish internal control procedures to ensure that all funds are received timely and deposited into a relief association account.

Effect: The failure to deposit all relief association funds in a timely manner can lead to a greater risk that funds could be lost or misappropriated. As a result of the insurance refund not being received and deposited into a relief association account, the relief association was unable to use the funds for purchases, general operating expenses, or investment purposes.

Recommendation: We recommend that the relief association seek \$105 from the affiliated fire department for the refund intended for the relief association. In addition, the relief association should establish accounting and internal control procedures to ensure that refunds are timely 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 at the audit exit conference and indicated they will take action to comply with the recommendation.

BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Undocumented Expenditure

Condition: The relief association was unable to provide adequate supporting documentation for a \$3,706 expenditure to an insurance provider on September 15, 2007.

Criteria: Act 84 at 53 P.S. § 8507(a) states, in part:

The Department of the Auditor General shall have the power, and its duty shall be, to audit the accounts and records of every volunteer firefighters' relief association receiving any 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 amended, as far as may be necessary to satisfy the department that the money received was expended or is being expended for no purpose other than that authorized by this act.

Without adequate supporting documentation, such as invoices, this department is unable to determine if the relief association funds were expended for purposes authorized by Act 84. Furthermore, good business practices would require that supporting documentation be maintained to verify the propriety of all financial transactions.

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

Effect: Lack of supporting documentation, such as an invoice and detailed minutes of relief association meetings, made it impossible to determine if the expenditure was made in accordance with Act 84.

Recommendation: We recommend the relief association provide this department with adequate supporting documentation, such as an invoice, to determine the validity of the expenditure or that the relief association be reimbursed \$3,706 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.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Inadequate Minutes of Meetings

Condition: The relief association failed to maintain detailed minutes of meetings as required by Act 84 and the relief association's bylaws. Due to the lack of detail in the minutes provided at the time of the audit engagement, we could not determine if quorum requirements were met. In addition, the meeting minutes provided appeared to be of meetings that commingled fire company and relief association business.

Criteria: Act 84 at 53 P.S. § 8505(a) states, in part, that the relief association:

. . . must provide for the taking and preserving of minutes of all meetings, and the maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its financial affairs.

In addition, Article III of the relief association's bylaws states:

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

The Secretary shall also maintain an updated copy of the Association Bylaws and make it available for review by the membership. The Secretary is responsible for providing representatives of the Department of Auditor General with the Association's minutes of meetings and Bylaws in connection with their auditing duties.

Cause: Relief association officials were unaware that maintaining separate, detailed minutes of meetings was required by Act 84 and the relief association's bylaws.

Effect: The failure to maintain detailed minutes of meetings prevented the verification as to whether all relief association business was presented before the membership for approval.

Recommendation: We recommend the relief association maintain separate and detailed minutes of meetings, including all financial-related business conducted by the relief association. We further recommend that the minutes indicate the members in attendance in order to document that the business transacted at meetings was conducted by a quorum of membership. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.



BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 7 – Failure to Maintain a Complete and Accurate Equipment Roster

Condition: The relief association officials did not maintain a complete and accurate roster of equipment owned by the relief association. The relief association did not provide a roster of relief association owned equipment during the current audit period. While a roster of relief association owned equipment dating back to 1999 had been maintained in prior audit periods, it had not been updated since July 2006. As such, there was no indication that an inventory of the equipment was performed to account for the relief association's fixed assets.

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

- Type of equipment purchased.
- Date of purchase.
- Unit cost.
- Name of supplier.
- Serial number, if applicable.
- Current location of item.
- Final disposition of sold or damaged equipment.
- Notation of the annual inventory.

Cause: Relief association officials failed to establish adequate internal control procedures over fixed assets to include the maintenance of a cumulative equipment roster and the performance of an annual equipment inventory.

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

Recommendation: We recommend the relief association officials maintain a cumulative roster of all relief association owned equipment. Furthermore, the relief association should ensure it performs an annual inventory of all operable equipment and that the inventory be sufficiently documented. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
 ACCOMPANYING EXPENDITURE INFORMATION  
 FOR THE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2008

Act 84 at 53 P.S. § 8502(1) states, in part, that:

A volunteer firefighters' relief association is an organization formed primarily for the purpose of affording financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service. Such an association may also serve other purposes, . . . provided only that adequate provisions be first made to serve its primary purpose. . . .

Act 84 at 53 P.S. § 8506, authorizes the investment of relief association funds and outlines the types of benefits and services that can be provided with volunteer firefighters' relief association funds. All expenditures must be properly authorized as prescribed in the volunteer firefighters' relief association bylaws and approved at an association meeting.

USES OF FUNDS:

Benefit Services:	
Insurance premiums	\$ 2,914
Total Benefit Services	\$ 2,914
Fire Services:	
Equipment purchased	\$ 10,692
Equipment maintenance	480
Training expenses	547
Total Fire Services	\$ 11,719
Administrative Services:	
Miscellaneous administrative expenses	\$ 354
Total Administrative Services	\$ 354
Other Expenditures:	
Undocumented expenditure	\$ 3,706
Total Other Expenditures	\$ 3,706

BLOOMING VALLEY VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Edward G. Rendell  
Governor  
Commonwealth of Pennsylvania

Blooming Valley Volunteer Firefighters' Relief Association Governing Body:

Mr. Keith Edwards, President

Mr. Mark Rogers, Vice President

Mr. Terry Vogt, Secretary

Mr. Richard Johnson, Treasurer

Reports were also distributed to each municipality, which allocated foreign fire insurance tax monies to this relief association.

Ms. Brenda Jo Wetsell, Secretary  
Blooming Valley Borough

Ms. Bonnie B. Bradish, Secretary  
Richmond Township

Ms. Renee D. Hayes, Secretary  
Woodcock Township

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).