



**ELLSWORTH/SOMERSET VOLUNTEER FIREMENS RELIEF ASSOCIATION**

**HEREIN REFERRED TO AS:**

**ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION**

**WASHINGTON COUNTY**

**COMPLIANCE AUDIT REPORT**

**FOR THE PERIOD**

**JANUARY 1, 2006 TO DECEMBER 31, 2008**



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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, 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 Ellsworth 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 Ellsworth Volunteer Firefighters' Relief Association was allocated state aid from the following municipalities:

<u>Municipality</u>	<u>County</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Ellsworth Borough	Washington	\$4,663	\$4,657	\$4,778
North Bethlehem Township	Washington	\$3,617	\$3,656	\$3,750
Nottingham Township	Washington	\$1,627	\$1,654	\$1,302
Somerset Township	Washington	\$8,373	\$8,501	\$5,847

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

Ellsworth/Somerset Volunteer Fire Company

Mr. Frank Faryna, President  
ELLSWORTH VOLUNTEER FIREFIGHTERS'  
RELIEF ASSOCIATION  
Washington County

We have conducted a compliance audit of the Ellsworth 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, 2006 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 findings 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 Ellsworth 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 Ellsworth Volunteer Firefighters' Relief Association's recorded financial transactions, tests of the physical existence of inventories, interviews of selected officials and direct confirmation of the Ellsworth 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, 2006 to December 31, 2008, found, in all significant respects, the Ellsworth Volunteer Firefighters' Relief Association did not receive and expend funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, as noted in the findings listed below and discussed later in this report. The results of our tests indicated the Ellsworth Volunteer Firefighters' Relief Association expended funds as presented in the accompanying information and as of December 31, 2008, had a cash balance of \$6,919 and no investments.

Finding No. 1 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Officer's Bond Coverage

Finding No. 2 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Minutes of Meetings

Finding No. 3 – Misappropriation of Relief Association Assets

Finding No. 4 – Undocumented Expenditures

Finding No. 5 – Unauthorized Expenditures

Finding No. 6 – Inadequate Record-Keeping and Internal Controls

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

September 15, 2009

JACK WAGNER  
Auditor General



ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

The Ellsworth Volunteer Firefighters' Relief Association has complied with the following prior audit finding and recommendation:

- Failure to Maintain a Complete and Accurate Equipment Roster

By maintaining a cumulative listing of equipment owned by the relief association.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The Ellsworth Volunteer Firefighters' Relief Association has not complied with two prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Officer's Bond Coverage
  
- Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Minutes of Meetings

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

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Officer's Bond Coverage

Condition: As cited in our prior audit report, the relief association failed to maintain bond coverage on the disbursing officer as required by Act 84. Although, the relief association did obtain bond coverage from February 13, 2006 to February 13, 2007, they again allowed their coverage to lapse.

Criteria: Act 84 at 53 P.S. § 8505(c) states, in part, that:

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

Cause: While notified of this condition during our prior audit, relief association officials neglected the Act 84 provisions regarding the maintenance of officer's bond coverage.

Effect: As a result of the disbursing officer of the relief association not being bonded, the relief association's cash assets are not adequately safeguarded.

However, subsequent to the audit period, on April 2, 2009, the relief association obtained officer's bond coverage in an amount greater than the maximum cash balance.

Recommendation: We again recommend the relief association continue to maintain officer's bond coverage in an amount greater than the maximum cash balance as required by Act 84. 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.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Minutes of Meetings

Condition: As cited in our prior audit report, the relief association did not maintain minutes of meetings as required by Act 84. Again, for the current audit period, the relief association officials did not provide any meeting minutes for examination.

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.

Cause: While notified of this condition during our prior audit, relief association officials neglected to maintain minutes of meetings as required by Act 84.

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

Recommendation: We again recommend relief association officials maintain a permanent record of all relief association meetings as required by Act 84. The minutes should include an adequate record of all financial-related business conducted by the relief association. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

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

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Misappropriation of Relief Association Assets

Condition: A former relief association president misappropriated a total of \$3,702 from the relief association's monetary assets, with \$3,256 being misappropriated during the current audit period and \$446 during the subsequent period. Between December of 2007 and January of 2009, the individual in question misappropriated the \$3,702 by writing an \$850 check to cash, and by electronically transferring a total of \$2,852 to his phone/internet provider and cable provider for payments on his personal bills. These transactions were executed without the proper approval or knowledge of the relief association membership.

On May 26, 2010, the former president pleaded guilty to theft by unlawful taking and was granted admission into the Accelerated Rehabilitative Disposition (ARD) program whereby he was ordered to pay restitution of \$3,700 and was placed on probation for a period of 12 months.

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.

In addition, Article V, Section 1 and 2, of the relief association bylaws state:

Section 1: Funds of this association shall not be expended for any purpose other than those authorized by the provisions of Act 84 and the association bylaws. All expenditures must be approved by a majority vote at an association meeting and duly recorded in the minutes.

Section 2: All expenditures must be made through a relief association account and recorded, in detail, in the association journal and ledger. Supporting documentation such as invoices, canceled checks, etc. shall be maintained to verify all disbursements.

Cause: Relief association officials failed to establish adequate internal control procedures to ensure the propriety of all relief association expenditures. The numerous internal control weaknesses that contributed to the misappropriation of funds are summarized in Finding No. 6 in the Findings and Recommendations section of this report.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Effect: As a result of the misappropriation of assets, relief association funds were not available for purposes authorized by Act 84.

Recommendation: We recommend the relief association ensure it collects the restitution owed, in accordance with the court order, for the funds that had been misappropriated by the former relief association president. We further recommend that the relief association officials immediately establish internal control procedures for the review and approval of all relief association transactions to verify the propriety of 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 and indicated they will take action to comply with the recommendation.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Undocumented Expenditures

Condition: The relief association was unable to provide adequate supporting documentation for the following expenditures:

<u>Date</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
10/02/06	137	Former association officer	\$ 125
11/13/06	156	Payment to an individual	8
01/11/07	166	Restaurant	20
02/09/07	171	Former association officer	105
08/02/07	181	Office supply store	132
10/04/07	185	Restaurant	40
12/23/07	229	Restaurant	128
01/05/08	232	Restaurant	42
02/25/08	239	Payment to an individual	175
05/27/08	243	Postal service	210
06/08/08	246	Hardware store	4
06/20/08	249	Former association officer	110
07/03/08	191	Postal service	189
10/15/08	196	Office supply store	286
12/03/08	206	Online supplier	121
12/03/08	207	Maintenance expense	134
Total			<u>\$ 1,829</u>

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.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

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 invoices and detailed minutes of meetings, made it impossible to determine if the expenditures were made in accordance with Act 84 at 53 P.S. § 8506(e). In addition, the failure to maintain adequate documentation for relief association expenditures can lead to an increased risk of errors occurring and funds being misappropriated.

Recommendation: We recommend the relief association provide this department with adequate supporting documentation, such as invoices, to determine the validity of the expenditures or that the relief association be reimbursed \$1,829 for the undocumented expenditures. We also recommend that the relief association officials maintain supporting documentation for all future expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding and indicated they will take action to comply with the recommendation.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Unauthorized Expenditures

Condition: The relief association expended funds for the following items that are not authorized by Act 84:

<u>Date</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
12/01/06	153	Pizza while cleaning fire hall	\$ 22
10/16/07	187	Freight on fire company equipment	<u>437</u>
Total			<u>\$ 459</u>

Criteria: Act 84 at 53 P.S. § 8506(e)(1) states:

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

- (1) To pay for such normal and reasonable running expenses as may be appropriate to the businesslike conduct of its affairs including legal fees and including but not by way of limitation the rental or purchase of offices, the payment of reasonable compensation of any needed employees, and the purchase of office equipment and supplies.

Because the Department of the Auditor General is legislatively prohibited from giving pre-audit advice, an interagency agreement with the Department of Community and Economic Development (DCED) had been established whereby the DCED provided interpretation of Act 84 of 1968, the "Volunteer Firefighters' Relief Association Act." DCED has taken the position that the above items would not qualify as being allowable expenditures under Act 84, as they do not directly benefit the volunteer firefighter. Consequently, the disbursements are considered unauthorized.

Cause: Relief association officials were unaware that the aforementioned expenditures were not authorized by Act 84.

Effect: As a result of these improper expenditures, relief association funds were not available for investment purposes, or to pay for expenditures authorized by Act 84.



ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Recommendation: We recommend the relief association be reimbursed \$459 for the unauthorized expenditures and that relief association officials become familiar with Act 84 at 53 P.S. § 8506(e) to aid them in determining the propriety of future expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

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.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Inadequate Record-Keeping and Internal Controls

Condition: The relief association failed to establish adequate internal controls and to maintain pertinent financial records. The following significant internal control weaknesses and record-keeping deficiencies existed during the audit period:

- Detailed minutes of meetings were not maintained.
- Bank statements and canceled checks were not maintained; copies had to be obtained from the bank.
- A check was made payable to cash and various other checks were not written in numerical sequence.
- Voided checks were not maintained by the relief association.
- Original invoices to support various relief association expenditures were not available for review; copies of the invoices had to be obtained from vendors.
- Documentation to support various current and subsequent period receipts and expenditures was not available for examination at the time of the audit engagement.
- Relief association assets were not adequately safeguarded.

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 V, Sections 1 and 2, of the relief association bylaws states:

Section 1: Funds of this association shall not be expended for any purpose other than those authorized by the provisions of Act 84 and the association bylaws. All expenditures must be approved by a majority vote at an association meeting and duly recorded in the minutes.

Section 2: All expenditures must be made through a relief association account and recorded, in detail, in the association journal and ledger. Supporting documentation such as invoices, canceled checks, etc. shall be maintained to verify all disbursements.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – (Continued)

Furthermore, prudent business practice dictates that:

- Detailed meeting minutes be maintained to accurately document relief association business.
- Original bank statements and canceled checks be maintained.
- Checks not be made payable to cash and be written in numerical sequence.
- Voided checks be maintained by the relief association.
- Original invoices to support various relief association expenditures be maintained and available for review.
- Supporting documentation of all relief association business be maintained.
- Relief association assets be adequately safeguarded.

Cause: The prior relief association officials neglected to execute controls over the disbursement process and to maintain adequate supporting documentation for all financial transactions which occurred during the audit period. The current relief association officials were unaware of the relief association's ineffective internal controls and inadequate record-keeping system.

Effect: The failure to establish and maintain adequate internal controls and financial records prevented the relief association from adequately safeguarding its assets and placed the relief association's assets at greater risk for misappropriation. Without adequate record keeping, it is not possible to determine whether relief association assets were accounted for; disbursements were authorized and accurate; and business was presented before the membership for discussion and approval.

Recommendation: We recommend the relief association officials establish and execute internal control procedures which shall require the following:

- Detailed meeting minutes be maintained.
- All future bank statements and canceled checks be maintained.
- Checks be written in numerical sequence and not be made payable to cash.
- Voided checks be maintained.
- Original invoices from vendors be maintained.
- Documentation of all receipts and expenditures be maintained.
- Relief association assets be adequately safeguarded.

In addition, we also recommend the relief association establish and maintain a financial record-keeping system that meets the minimum record-keeping requirements of this department. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTER'S RELIEF ASSOCIATION.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – (Continued)

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.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
POTENTIAL WITHHOLD OF STATE AID

Conditions such as those reported in Finding Nos. 3, 4, and 5 may lead to a total withholding of state aid in the future unless the findings are corrected. However, such action will not be considered if sufficient documentation is provided immediately to verify compliance with this department's recommendations. Such documentation should be submitted by the volunteer firefighters' relief association to: Department of the Auditor General, Bureau of Firefighters' Relief Association Audits, Room 316-D Finance Building, Harrisburg, PA 17120.

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
 ACCOMPANYING EXPENDITURE INFORMATION  
 FOR THE PERIOD JANUARY 1, 2006 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	\$ 4,862
Total Benefit Services	\$ 4,862
Fire Services:	
Equipment purchased	\$ 47,427
Equipment maintenance	7,235
Training expenses	2,236
Total Fire Services	\$ 56,898
Administrative Services:	
Miscellaneous administrative expenses	\$ 2,634
Total Administrative Services	\$ 2,634
Other Expenditures:	
Misappropriated funds	\$ 3,256
Undocumented expenditures	1,829
Total Other Expenditures	\$ 5,085

ELLSWORTH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Edward G. Rendell  
Governor  
Commonwealth of Pennsylvania

Ellsworth Volunteer Firefighters' Relief Association Governing Body:

Mr. Frank Faryna, President

Mr. Thomas Pysh, Vice President

Mr. Eric Dreyer, Secretary

Mr. James E. Tush III, Treasurer

Ms. Barbara Vahaly, Special Advisor

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

Ms. Lillian Bizet-Ross, Secretary  
Ellsworth Borough

Mr. Russell A. Mowl, Secretary  
North Bethlehem Township

Ms. Emillie J. Gadd, Secretary  
Nottingham Township

Ms. Maryann Lobodinsky, Secretary  
Somerset 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).