

**REIFFTON FIRE COMPANY FIREMAN'S RELIEF ASSOCIATION,  
BERKS COUNTY, PA**

**BERKS COUNTY**

**COMPLIANCE AUDIT REPORT**

**FOR THE PERIOD**

**JANUARY 1, 2008 TO OCTOBER 11, 2010**

**Released March 2013**





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## BACKGROUND

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

The Reiffton Fire Company Fireman's Relief Association, Berks County, PA, herein referred to as Reiffton 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 118 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 118 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 118, it is the responsibility of 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 former Reiffton Volunteer Firefighters' Relief Association was allocated state aid from the following municipalities:

<u>Municipality</u>	<u>County</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Exeter Township	Berks	\$100,000	*	*
Saint Lawrence Borough	Berks	\$ 4,836	**	**

\* Beginning in 2009, Exeter Township ceased allocations to the Reiffton Volunteer Firefighters' Relief Association and began allocating its state aid to the Exeter Township Volunteer Firefighters' Relief Association.

\*\* Beginning in 2009, Saint Lawrence Borough ceased allocations to the Reiffton Volunteer Firefighters' Relief Association and allocated its 2009 state aid to the Mt. Penn Volunteer Firefighters' Relief Association and, in 2010, began allocating its state aid to the Exeter Township Volunteer Firefighters' Relief Association.

As of October 11, 2010, the Reiffton Volunteer Firefighters' Relief Association dissolved its organization and transferred all of its monetary assets and equipment to the Exeter Township Volunteer Firefighters' Relief Association.

The former Reiffton Volunteer Firefighters' Relief Association and the affiliated fire service organization were separate, legal entities. The Reiffton Volunteer Firefighters' Relief Association was affiliated with the Reiffton Fire Company.





**Commonwealth of Pennsylvania  
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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

Mr. Robert Jordan, President  
REIFFTON VOLUNTEER FIREFIGHTERS'  
RELIEF ASSOCIATION  
Berks County

We have conducted a compliance audit of the Reiffton 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, as consolidated by the Act of November 23, 2010 (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, for the period January 1, 2008 to October 11, 2010.

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 Reiffton Volunteer Firefighters' 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. 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 Reiffton Volunteer Firefighters' Relief Association's recorded financial transactions, tests of the physical existence of inventories, interviews of selected officials and direct confirmation of the Reiffton Volunteer Firefighters' Relief Association's cash, investments, and certain other assets and liabilities as of October 11, 2010, 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, 2008 to October 11, 2010, found the former Reiffton Volunteer Firefighters' Relief Association took appropriate corrective action to address one of the four findings contained in our prior audit report. However, the former Reiffton Volunteer Firefighters' Relief Association failed to take appropriate corrective action to address the remaining three findings contained in our prior audit report, as listed below and discussed in the Status of Prior Findings section of this report. In addition, the results of our audit found the former Reiffton Volunteer Firefighters' Relief Association did not, in all significant respects, receive and expend state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, as noted in the findings listed below and discussed in detail in the Findings and Recommendations section of this report. The results of our tests also indicated the former Reiffton Volunteer Firefighters' Relief Association expended funds as presented in the Accompanying Expenditure Information. However, as of October 11, 2010, Reiffton Volunteer Firefighters' Relief Association dissolved its organization.

Finding No. 1 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Minutes of Meetings

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 Equipment Roster

Finding No. 4 – Duplicate Payment

Finding No. 5 – Failure to Secure Ownership Interest in Jointly Purchased Vehicle

Finding No. 6 – Failure to Maintain a Complete and Accurate Membership Roster

The contents of this report were discussed with the management of the former Reiffton Volunteer Firefighters' Relief Association on November 12, 2010. As a result of the transfer of Reiffton Volunteer Firefighters' Relief Association's monetary assets and equipment to Exeter Township Volunteer Firefighters' Relief Association, and Exeter Township's and Saint Lawrence Borough's decisions in 2009 to cease allocating state aid to the Reiffton Volunteer Firefighters' Relief Association and begin allocating state aid to the Exeter Township Volunteer Firefighters' Relief Association, the Exeter Township relief association management should review this report and ensure that any needed corrective actions, as noted in this audit report, are implemented.

November 12, 2010

EUGENE A. DEPASQUALE  
Auditor General



REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

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

- Failure to Maintain Adequate Officer's Bond Coverage

By obtaining officer's bond coverage, on January 28, 2009, in an amount greater than the balance of cash assets.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The Reiffton Volunteer Firefighters' Relief Association has not complied with three of the four 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 – Inadequate Minutes of Meetings
- Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws
- Noncompliance With Prior Audit Recommendation – Failure to Maintain a Complete and Accurate Equipment Roster

We are concerned with the former Reiffton Volunteer Firefighters' Relief Association's failure to correct the previously reported audit findings. Since the former Reiffton Volunteer Firefighters' Relief Association's monetary assets and equipment were transferred to Exeter Township Volunteer Firefighters' Relief Association and Exeter Township Volunteer Firefighters' Relief Association began receiving, from Saint Lawrence Borough and Exeter Township, state aid that was formerly allocated to Reiffton Volunteer Firefighters' Relief Association, the Exeter Township relief association management should determine whether the deficiencies noted in this audit report exist in its organization, and if so, take appropriate correction action.

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Minutes of Meetings

Condition: As cited in our prior audit report, the relief association failed to maintain minutes of meetings as required by Act 118. The relief association failed to maintain meeting minutes from January 2007 until the relief association's dissolution on October 11, 2010.

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states, in part, that the relief association:

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

In addition, Article II, Section 1, of the relief association bylaws states:

The meetings of the Reiffton Fire Company Fireman's Relief Association, Berks County, PA shall be held the first Friday of each month after the regular meeting of the Company.

Cause: While notified of this condition during our prior audit, relief association officials, again, neglected to maintain minutes of meetings as required by Act 118.

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

Management's Response: Relief association management agreed with the finding as presented at the November 12, 2010 exit conference.

Recommendation: Due to the dissolution of the Reiffton Volunteer Firefighters' Relief Association, we are providing officials of the Exeter Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected in the operations of the Reiffton Volunteer Firefighters' Relief Association during the course of our audit. We recommend that Exeter Township Volunteer Firefighters' Relief Association officials maintain a permanent record of all relief association meetings, as required by Act 118. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

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

Condition: As cited in our prior audit report, the existing bylaws of the Reiffton Volunteer Firefighters' Relief Association did not contain all of the provisions required by Act 118 at 35 Pa.C.S. § 7415(c). Specifically, the bylaws did not address the quorum requirements for meetings nor did they specify that the treasurer must be one of the two signatures on all negotiable instruments.

Criteria: Act 118 at 35 Pa.C.S. § 7415(c)(2 and 3) states, that the relief association's bylaws shall:

- (2) State the notice requirements and procedure to be followed in calling meetings, as well as quorum requirements for regular and special meetings of the membership and for regular and special meetings of the body which governs the operations of the association between membership meetings, and shall designate that body, whether it be a board of directors, trustees or any similar body such as an executive committee. Unless otherwise provided for in the bylaws, powers and duties of officers, directors and trustees shall be those which normally pertain to such positions in nonprofit corporations.
- (3) Require that the signatures of at least two officers, one of whom shall be the disbursing officer, shall be required to bind the association by formal contract or to issue a negotiable instrument.

Cause: While notified of this condition during our prior audit, relief association officials, again, neglected to amend the relief association bylaws to meet the bylaw provisions required by Act 118.

Effect: As a result of the mandatory provisions not being included in the bylaws, the relief association may have conducted its affairs without proper authorization.

Management's Response: Relief association management agreed with the finding as presented at the October 12, 2010 exit conference.

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Recommendation: Due to the dissolution of the Reiffton Volunteer Firefighters' Relief Association, we are providing officials of the Exeter Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected in the operations of the Reiffton Volunteer Firefighters' Relief Association during the course of our audit. We recommend that the Exeter Township Volunteer Firefighters' Relief Association review the bylaws governing their organization so that the bylaws meet the requirements set forth in Act 118 and properly authorize the operating procedures of the relief association. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.



REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain a Complete and Accurate Equipment Roster

Condition: As cited in our prior audit report, the relief association officials, again, did not maintain a complete and accurate roster of equipment owned by the relief association. Even though the relief association previously maintained an equipment roster, no purchases since December 2007 were recorded. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis, nor whether such inventory accounted for all of the relief association's fixed assets. During the current audit period, the relief association purchased \$128,948 in equipment which was not properly accounted for on the relief association's equipment roster.

Criteria: Sound business practice dictates 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 equipment roster of all relief association equipment should include 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; and
- Evidence of the performance and results of an annual physical inventory.

Cause: While notified of this condition during our prior audit, relief association officials, again, neglected to establish adequate internal control procedures over fixed assets requiring the maintenance of a cumulative equipment roster and the performance of an annual physical inventory of equipment.

Effect: The failure to properly record equipment purchases in a detailed equipment roster 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 physical inventory of fixed assets prevents adequate accountability for, and safeguarding of, relief association fixed assets.

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

As a result of the incomplete and inaccurate equipment roster, we could not determine if all equipment owned by the Reiffton Volunteer Firefighters' Relief Association was transferred to the Exeter Volunteer Firefighters' Relief Association at the time of the dissolution of the Reiffton Volunteer Firefighters' Relief Association. In addition, we could not determine whether the transfer of equipment was authorized by the Reiffton Volunteer Firefighters' Relief Association membership.

Management's Response: Relief association management agreed with the finding as presented at the November 12, 2010 exit conference.

Recommendation: Due to the dissolution of the Reiffton Volunteer Firefighters' Relief Association, we are providing officials of the Exeter Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected in the operations of the Reiffton Volunteer Firefighters' Relief Association during the course of our audit. We recommend that Exeter Township Volunteer Firefighter's Relief Association maintain a cumulative equipment roster of all relief association owned equipment, including any equipment transferred from Reiffton Volunteer Firefighters' Relief Association. Furthermore, Exeter Township Volunteer Firefighters' 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.

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Duplicate Payment

Condition: On August 17, 2009, the relief association expended \$451 for maintenance on equipment. On September 12, 2009, the relief association erroneously made a duplicate payment for the same equipment maintenance. As such, the second payment is considered an unauthorized disbursement because no goods or services were received for the payment.

Criteria: Adequate accounting and internal control procedures should be implemented to prevent duplicate payment of invoices.

Cause: The volunteer firefighters' relief association failed to establish internal control procedures which would require that all invoices or other billing documents be canceled or otherwise effectively marked to prevent duplicate payments.

Effect: As a result of this erroneous payment, the relief association was unable to use these funds for other general operating expenses or for investment purposes.

Management's Response: Relief association management agreed with the finding as presented at the November 12, 2010 exit conference.

Recommendation: Due to the dissolution of the Reiffton Volunteer Firefighters' Relief Association, we are providing officials of the Exeter Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected in the operations of the Reiffton Volunteer Firefighters' Relief Association during the course of our audit. We recommend that Exeter Township Volunteer Firefighter's Relief Association maintain a cumulative equipment roster of all relief association owned equipment, including any equipment transferred from Reiffton Volunteer Firefighters' Relief Association. Furthermore, Exeter Township Volunteer Firefighters' 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.

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Failure to Secure Ownership Interest in Jointly Purchased Vehicle

Condition: As cited in a verbal observation during our prior audit, on May 3, 2007, the relief association expended funds for the purpose of jointly purchasing a 1995 Pierce Lane rescue engine with the former Reiffton Fire Company (currently the Exeter Township Fire Department) but failed to secure its ownership interest. There was no ownership agreement between the relief association and the fire company and the truck title was in the name of the former Reiffton Fire Company (currently the Exeter Township Fire Department).

Criteria: Act 118 at 35 Pa.C.S. § 7418(a) 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), [FN1] 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 the relief association should secure its proportional ownership interest in the jointly purchased vehicle by executing a formal written agreement that enumerates the relief association's proportional share of financing. Such agreement shall specify that the relief association shall receive its prorated share of the proceeds upon sale of the vehicle, in the event the vehicle is ever sold.

Cause: Although the relief association was issued a verbal observation during the prior audit to adequately secure its proportional ownership interest in the jointly purchased equipment, it failed to take any action to address this issue.

Effect: Failure to adequately secure the proportional share of ownership interest in the jointly purchased equipment placed the relief association's ownership interest in these assets at risk.

Management's Response: Relief association management agreed with the finding as presented at the November 12, 2010 exit conference.

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Recommendation: Due to the dissolution of the Reiffton Volunteer Firefighters' Relief Association, we are providing officials of the Exeter Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected in the operations of the Reiffton Volunteer Firefighters' Relief Association during the course of our audit. We recommend the Exeter Township Volunteer Firefighters' Relief Association execute a formal written agreement with the Exeter Township Fire Department (formerly the Reiffton Fire Department) that enumerates the relief association's proportional ownership interest in the jointly purchased equipment, as well as stipulating that the proportionate sales proceeds shall revert to the Exeter Township Volunteer Firefighters' Relief Association in the event the equipment is ever sold. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Failure to Maintain a Complete and Accurate Membership Roster

Condition: The relief association officials did not maintain a complete and accurate roster of relief association members. While a membership roster was provided during the prior audit period, a roster was not provided for the current audit period.

Criteria: Relief association officials should maintain a complete and accurate roster of the relief association's membership, as identified by criteria set forth in the relief association's bylaws. 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; and
- Membership classifications.

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

Cause: Relief association officials were unaware that they should maintain a comprehensive roster of relief association members.

Effect: The failure to maintain a comprehensive membership roster could result in the payment of benefits to nonmembers, or deprive eligible relief association members from receiving authorized benefit payments.

Management's Response: Relief association management agreed with the finding as presented at the November 12, 2010 exit conference.

Recommendation: Due to the dissolution of the Reiffton Volunteer Firefighters' Relief Association, we are providing officials of the Exeter Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected in the operations of the Reiffton Volunteer Firefighters' Relief Association during the course of our audit. The Exeter Township Volunteer Firefighters' Relief Association should ensure it maintains a complete and accurate membership roster. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
 ACCOMPANYING EXPENDITURE INFORMATION  
 FOR THE PERIOD JANUARY 1, 2008 TO OCTOBER 11, 2010

Act 118 at 35 Pa.C.S. § 7412 states: 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. 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.

Act 118 at 35 Pa.C.S. § 7416 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.

Furthermore, 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	\$ 9,308
Total Benefit Services	\$ 9,308
Fire Services:	
Equipment purchased	\$ 128,948
Equipment maintenance	20,534
Training expenses	10,495
Total Fire Services	\$ 159,977
Administrative Services:	
Miscellaneous administrative expenses	\$ 4,753
	\$ 4,753
Other Expenditures:	
Transfer of monetary assets	\$ 3,737
Total Other Expenditures	\$ 3,737

REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
ACCOMPANYING EXPENDITURE INFORMATION  
FOR THE PERIOD JANUARY 1, 2008 TO OCTOBER 11, 2010 (Continued)

\* Transfer of Monetary Assets

As of October 11, 2010, the Reiffton Volunteer Firefighters' Relief Association disbanded and transferred all monetary assets over to the Exeter Township Volunteer Firefighters' Relief Association.

Due to the dissolution of the Reiffton Volunteer Firefighters' Relief Association, we are providing officials of the Exeter Township Volunteer Firefighters' Relief Association copies of this report so that they are aware of the conditions that were detected in the operations of the Reiffton Volunteer Firefighters' Relief Association during the course of our audit and can ensure that any such conditions that exist in their operations, as detailed in this audit report, are appropriately addressed.



REIFFTON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom Corbett  
Governor  
Commonwealth of Pennsylvania

Reiffton Volunteer Firefighters' Relief Association Governing Body:

Mr. Robert Jordan, President

Mr. Steve Kruszerski, Vice President

Mr. Gill Morrissette, Secretary

Mr. Steven Rhoads, Treasurer

Exeter Township Volunteer Firefighters' Relief Association Governing Body:

Mr. Steven Kruszewski, President

Mr. Robert Jordan, Vice President

Mr. Christopher Chamberlain, Secretary

Mr. Daniel Wiekrykas, Treasurer

The following municipalities allocated foreign fire insurance tax monies to this relief association and received a copy of this report.

Mr. Troy S. Bingaman, Secretary  
Exeter Township

Ms. Susan D. Eggert, Secretary  
Saint Lawrence Borough

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).