



THE SASSAMANSVILLE VOLUNTEER FIREFIGHTER'S RELIEF ASSOCIATION

HEREIN REFERRED TO AS:

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION

MONTGOMERY 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 Sassamansville 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. The Sassamansville Volunteer Firefighters' Relief Association was allocated state aid from the following municipality:

<u>Municipality</u>	<u>County</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
New Hanover Township	Montgomery	\$32,548	\$34,615	\$35,151

BACKGROUND (Continued)

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

Sassamansville Fire Company No. 1

Mr. Glenn W. Hull, Jr., President
SASSAMANSVILLE VOLUNTEER FIREFIGHTERS'
RELIEF ASSOCIATION
Montgomery County

We have conducted a compliance audit of the Sassamansville 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 Sassamansville 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

Sassamansville Volunteer Firefighters' Relief Association's recorded financial transactions, tests of the physical existence of inventories, interviews of selected officials and direct confirmation of the Sassamansville 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 the Sassamansville Volunteer Firefighters' Relief Association took appropriate corrective action to address the findings contained in our prior audit report, except for Finding Nos. 1, 2, 3, 4 and 5 listed below and discussed later in this report. In addition, the results of our audit found, in all significant respects, the Sassamansville Volunteer Firefighters' Relief Association received and expended funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except as noted in the findings listed below and discussed later in this report. The results of our tests also indicated the Sassamansville Volunteer Firefighters' Relief Association expended funds as presented in the accompanying information and as of December 31, 2008, had a cash balance of \$61,378 and an investment balance with a fair value of \$6,620.

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

Finding No. 2 – Noncompliance With Prior Audit Recommendations –
Failure to Document Ownership Interest in Equipment Purchased

Finding No. 3 – Noncompliance With Prior Audit Recommendation –
Inadequate Minutes of Meetings

Finding No. 4 – Noncompliance With Prior Audit Recommendations –
Failure to Maintain a Complete and Accurate Equipment Roster

Finding No. 5 – Noncompliance With Prior Audit Recommendations –
Inadequate Internal Controls

Finding No. 6 – Unauthorized Expenditure

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

July 30, 2009

JACK WAGNER
Auditor General

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The Sassamansville Volunteer Firefighters' Relief Association has complied with the following prior audit findings and recommendations:

- Inadequate Officer's Bond Coverage

By obtaining a bond policy solely in the relief association's name.

- Inadequate Financial Record-Keeping System

By establishing accounting procedures that meet the minimum financial record-keeping requirements of this department.

- Failure to Segregate Relief Association Officers' Duties

By ensuring that there is segregation of duties between the offices of secretary and treasurer.

- Inadequate Relief Association Bylaws

By revising the relief association bylaws to meet the minimum requirements of Act 84.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Noncompliance With Prior Audit Recommendation – Undocumented Expenditure
- Noncompliance With Prior Audit Recommendations – Failure to Document Ownership Interest in Equipment Purchased
- Noncompliance With Prior Audit Recommendation – Inadequate Minutes of Meetings
- Noncompliance With Prior Audit Recommendations – Failure to Maintain a Complete and Accurate Equipment Roster
- Noncompliance With Prior Audit Recommendations – Inadequate Internal Controls

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

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

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

Condition: As cited in our prior audit report, the relief association did not maintain adequate supporting documentation for certain expenditures made in the prior audit period. Although the relief association did provide documentation during the current audit engagement to determine the validity of the undocumented expenditures made during the prior audit period, it again made another expenditure we consider to be undocumented during the current audit period. Specifically on May 2, 2006, the relief association disbursed \$4,952 to the affiliated fire company's insurance carrier for a premium on the affiliated fire company's commercial package insurance package policy. Typically commercial insurance package policies involve some insurance coverage that is allowed by Act 84 and some types of coverage that are not considered permissible under Act 84. At the time of the audit, the relief association did not have documentation available to support that the insurance premiums paid were for a type of or for types of insurance permissible under Act 84. As such the above \$4,952 expenditure is being considered as an undocumented expenditure.

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.

Cause: While cited for this condition in our prior audit report, relief association officials failed to establish adequate internal control procedures to ensure supporting documentation is maintained.

Effect: Lack of adequate supporting documentation made it impossible to determine if the expenditure was made in accordance with Act 84. In addition, the failure to maintain adequate documentation for relief association expenditures can lead to risk of errors occurring and funds being misappropriated.

However, subsequent to the audit period under review, on June 22, 2009, after bringing this matter to the relief association's attention, the relief association received reimbursement in the amount of \$4,952 from Sassamansville Fire Company No. 1 for the above noted \$4,952 undocumented expenditure.

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Recommendation: We 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.

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance With Prior Audit Recommendations –
Failure to Document Ownership Interest in Equipment Purchased

Condition: As cited in our prior audit report, during the prior period, the relief association made payments totaling \$15,353 on a lease-purchase agreement for the purchase of self-contained breathing apparatus. While the lease-purchase agreement was issued jointly in the name of the relief association and fire company, the relief association made all of the payments due under this agreement. However, the relief association neglected to adequately document its ownership interest in this equipment. Specifically, the relief association failed to enter into an agreement with the fire company establishing its responsibility for all payments and, in return, ownership rights to the equipment. The relief association also failed to record this equipment on its equipment roster.

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.

Prudent business practice dictates that because the financing agreement was issued jointly in the fire company and relief association's name, the relief association should document its ownership interest by executing a formal written agreement that establishes the relief association's ownership rights to the equipment. The relief association should also record all equipment purchased on the relief association's equipment roster.

Cause: While cited for this condition in our prior audit report, relief association officials neglected to adequately document its ownership interest in the purchased equipment. The relief association was informed during our prior audit of the necessity to document its ownership interest in the equipment purchased but has neglected to execute a written agreement with the fire company.

Effect: Failure to adequately document its ownership in the equipment purchased places the relief association's ownership interest at greater risk.

However, subsequent to the audit engagement, after bringing this matter to the relief association's attention, the relief association entered into a written agreement with the affiliated fire company to document the relief association's ownership interest in the equipment.

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 (Continued)

Recommendations: We again recommend for all future joint-purchases that the relief association and fire company enter into a formal written agreement documenting the relief association's ownership interest in the equipment purchased and record all equipment purchased on the relief association's equipment roster. 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.

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Noncompliance With Prior Audit Recommendation –
Inadequate Minutes of Meetings

Condition: As cited in our prior three audit reports, the relief association failed to maintain detailed minutes of meetings as required by Act 84. Specifically, the relief association's minutes did not address all of the financial-related transactions that occurred during the audit period under review. Specifically the relief association meeting minutes maintained did not address all of the financial-related transactions that occurred during the audit period.

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 3, Section 3, of the relief association's bylaws requires:

The secretary shall keep a true record of the proceedings of every meeting in the minutes. The minutes shall note authorization by the members of all the association's financial transactions and all other business discussed. Maintain an updated copy of the association by-laws and make it available for review by the members. Shall provide representatives of the Department of the Auditor General's office with association minutes of meetings and by-laws in connection with their auditing duties.

Cause: While cited for this condition in our prior three audit reports, relief association officials have repeatedly neglected to maintain detailed minutes of meetings as required by Act 84 and the relief association's bylaws.

Effect: The repeated 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 again recommend the relief association maintain detailed minutes of meetings, including 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.

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Noncompliance With Prior Audit Recommendations –
Failure to Maintain a Complete and Accurate Equipment Roster

Condition: As cited in our prior three audit reports, the relief association officials did not maintain a complete and accurate roster of equipment owned by the relief association. Not all of the equipment purchased in 2006 and 2007 was included on the equipment roster. Also, there was no evidence that an annual inventory was taken. However, in 2008 the equipment roster included all equipment purchased for the year and it was indicated that an annual inventory had been taken.

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; and
- Notation of the annual inventory.

Cause: While cited for this condition in our prior three audit reports, relief association officials have repeatedly neglected 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 repeated 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.

Recommendations: We again 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.

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Noncompliance With Prior Audit Recommendations –
Inadequate Internal Controls

Condition: As cited in the prior audit report, the relief association has failed to establish adequate internal controls over its financial operations. Since the release of our prior audit report, the relief association did adopt certain accounting procedures to improve the controls over its financial operation. However, during the current audit engagement, we identified the following internal control weaknesses that still existed:

- Detailed minutes of meetings were not maintained;
- Annual inventories of relief association owned equipment were not performed; and
- Documentation to support various expenditures was not available for examination at the time of the audit engagement.

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, prudent business practice dictates that:

- Detailed minutes of meetings be maintained to document relief association business;
- Annual inventories be performed of all relief association owned equipment; and
- Documentation be maintained for all relief association expenditures.

Cause: While cited for these deficiencies in our prior audit report, the relief association again neglected to establish adequate internal controls to ensure the propriety of expenditures and proper documentation of relief association transactions.

Effect: The failure to establish adequate internal controls inhibits the relief association's ability to ensure that transactions are properly executed and to timely detect the unauthorized acquisition, use or disposition of the relief association's assets. Furthermore, the lack of effective internal controls places the relief association funds at greater risk for misappropriation as well as the increased likelihood for fraud.

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 (Continued)

Recommendations: We again recommend the relief association officials establish the following internal control procedures:

- Detailed minutes of meetings be maintained to document relief association business;
- Annual inventories be performed of all relief association owned equipment; and
- Maintenance of documentation for all relief association owned equipment.

For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTER'S RELIEF ASSOCIATION.

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 recommendations.

SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Unauthorized Expenditure

Condition: During the audit period, on July 13, 2006, the relief expended \$1,183 for repairs to the affiliated fire company's vehicle. While repairs of equipment are considered authorized by Act 84, the allowable repair expenses are limited to equipment owned by the relief association. Here the repair expenses were related to a vehicle that was not owned by the relief association.

Criteria: Act 84 at 53 P.S. § 8506(e)(11) states:

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

- (11) To purchase safeguards for preserving life, health, and safety to volunteer firefighters, so as to ensure their availability to participate in the volunteer fire service.

Since 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." The DCED has determined that the relief association may expend funds for various types of safeguards and safeguard equipment, including maintenance and repairs of equipment as long as the equipment is owned by the relief association. As such, the DCED has deemed that repairs of equipment not owned by the relief association are not considered permissible under Act 84.

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

Effect: As a result of this improper expenditure, 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 June 22, 2009, after bringing this matter to the relief association's attention, the relief association received reimbursement in the amount of \$1,183 from Sassamansville Fire Company No. 1 for the above noted unauthorized expenditure.

Recommendation: We recommend 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.

SASSAMANSVILLE 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	\$ 15,627
Total Benefit Services	\$ 15,627
Fire Services:	
Equipment purchased	\$ 86,496
Equipment maintenance	18,041
Training expenses	1,048
Total Fire Services	\$ 105,585
Administrative Services:	
Miscellaneous administrative expenses	\$ 335
Total Administrative Services	\$ 335



SASSAMANSVILLE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania

Sassamansville Volunteer Firefighters' Relief Association Governing Body:

Mr. Glenn W. Hull, Jr., President

Mr. Russell C. Weller, Sr., Vice President

Ms. Diane Weller, Secretary

Mr. Scott P. Wilson, Treasurer

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

Mr. Edward C. Wagner, Secretary
New Hanover 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.