



**WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
ERIE COUNTY  
COMPLIANCE AUDIT REPORT  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2012**

**AUGUST 2013**

**COMMONWEALTH OF PENNSYLVANIA**

**EUGENE A. DEPASQUALE - AUDITOR**

**DEPARTMENT OF THE AUDITOR**





Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen

**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

Mr. James Rosenbaum, President  
WEST RIDGE VOLUNTEER FIREFIGHTERS'  
RELIEF ASSOCIATION  
Erie County

We have conducted a compliance audit of the West Ridge 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, 2010 to December 31, 2012.

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 West Ridge 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 West Ridge Volunteer Firefighters' Relief Association's recorded financial transactions, tests of the physical existence of inventories, interviews of selected officials and direct confirmation of the West Ridge Volunteer Firefighters' Relief Association's cash, investments, and certain other assets and liabilities as of December 31, 2012, 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, 2010 to December 31, 2012, found the West Ridge Volunteer Firefighters' Relief Association took appropriate corrective action to address the one of the three findings contained in our prior audit report. However, the West Ridge Volunteer Firefighters' Relief Association failed to take appropriate corrective action to address the two remaining 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 West Ridge 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; therefore, the West Ridge Volunteer Firefighters' Relief Association will be subject to the potential withhold of its upcoming state aid distribution, as discussed in the Potential Withhold of State Aid Section of this report. The results of our tests also indicated the West Ridge Volunteer Firefighters' Relief Association expended funds as presented in the Accompanying Expenditure Information and, as of December 31, 2012, had a cash balance of \$112,692 and an investment balance with a fair value of \$146,918.

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

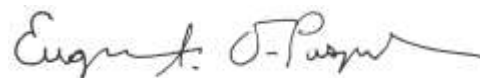
Finding No. 2 – Noncompliance with Prior Audit Finding and Recommendation –  
Failure to Maintain a Complete and Accurate Equipment Roster

Finding No. 3 – Unauthorized Expenditures

Finding No. 4 – Inadequate Signatory Authority for the Disbursement of Funds

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

May 31, 2013

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

EUGENE A. DEPASQUALE  
Auditor General



## CONTENTS

|  |    |
|--|----|
| Background .....   | 1  |
| Status of Prior Findings .....   | 3  |
| Findings and Recommendations:  |    |
| Finding No. 1 – Noncompliance With Prior Audit Recommendation –<br>Undocumented Expenditures .....                                   | 4  |
| Finding No. 2 – Noncompliance With Prior Audit Recommendation –<br>Failure to Maintain a Complete and Accurate Equipment Roster..... | 7  |
| Finding No. 3 – Unauthorized Expenditures .....  | 9  |
| Finding No. 4 – Inadequate Signatory Authority for the Disbursement of Funds.....  | 11 |
| Potential Withhold of State Aid.....   | 13 |
| Accompanying Expenditure Information .....   | 14 |
| Report Distribution List .....   | 15 |





## BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and the Volunteer Firefighters' Relief Association Act, 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 West Ridge Fireman's Relief Association, herein referred to as West Ridge 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. The West Ridge Volunteer Firefighters' Relief Association was allocated state aid from the following municipality:

| <u>Municipality</u> | <u>County</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|---------------------|---------------|-------------|-------------|-------------|
| Millcreek Township  | Erie          | \$96,726    | \$148,480   | \$84,314    |

## BACKGROUND (Continued)

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

West Ridge Fire Department

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

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

- Insufficient Surety (Fidelity) Bond Coverage – Deductible Clause

By maintaining a cash balance that sufficiently exceeds the Surety (Fidelity) Bond Coverage deductible clause amount.

NONCOMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

The West Ridge Volunteer Firefighters' Relief Association has not complied with two of the three 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 –  
Undocumented Expenditures

While the relief association provided adequate supporting documentation covering \$871 of the prior audit period's undocumented expenditures balance and obtained reimbursement totaling \$12,096 from the affiliated fire department on June 2, 2010, for the remaining balance of undocumented expenditures, the relief association was unable to provide adequate supporting documentation for \$24,042 in expenditures made during the current audit period, as discussed in Finding No. 1 in the Findings and Recommendations section of this report.

- Noncompliance With Prior Audit Recommendation –  
Failure to Maintain a Complete and Accurate Equipment Roster

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

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

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

Condition: As cited in our four prior audit reports, the relief association, again, was unable to provide adequate supporting documentation for the following current audit period expenditures:

| <u>Date</u> | <u>Check No.</u> | <u>Amount</u> |
|-------------|------------------|---------------|
| 02/08/10    | 1741             | \$ 324        |
| 02/15/10    | 1749             | 135           |
| 02/15/10    | 1751             | 465           |
| 03/15/10    | 1752             | 400           |
| 04/19/10    | 1775             | 180           |
| 05/24/10    | 1785             | 50            |
| 06/07/10    | 1787             | 422           |
| 08/16/10    | 1813             | 415           |
| 09/17/10    | 1823             | 240           |
| 09/20/10    | *                | 3,000         |
| 02/07/11    | 1897             | 150           |
| 08/03/11    | *                | 6,000         |
| 08/22/11    | 1972             | 110           |
| 12/20/11    | 2003             | 240           |
| 01/19/12    | 2017             | 500           |
| 01/19/12    | 2019             | 2,565         |
| 02/06/12    | 2021             | 385           |
| 02/06/12    | 2020             | 570           |
| 04/24/12    | 2052             | 894           |
| 04/30/12    | 2057             | 600           |
| 07/30/12    | 2201             | 300           |
| 11/20/12    | *                | 6,000         |
| 11/29/12    | 2153             | 78            |
| 11/29/12    | 2154             | 19            |
| Total       |                  | \$ 24,042     |

\*Distribution from relief association trust account

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Of the \$24,042 undocumented expenditures total, \$15,000 is for board approved death benefits that were paid for which the relief association could not provide death certificates, \$7,770 is for board approved training costs for which the relief association could not provide invoices and training certificates, and the remaining balance of \$1,272 is for claimed payments of other relief benefits and equipment maintenance costs. Furthermore, two of the checks listed on the previous page, check numbers 1785 and 2154, only contained the signature of one officer, in violation of Act 118 and the relief association's bylaws, as detailed in finding No. 4 of this report.

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.

Without adequate supporting documentation, such as invoices, this department is unable to determine whether relief association funds were expended for purposes authorized by Act 118. Furthermore, good business practices dictate that supporting documentation be maintained to verify the propriety of all financial transactions.

Cause: Even though notified of this condition during our four prior audits, relief association officials neglected to establish adequate internal control procedures to ensure supporting documentation is maintained for all expenditures.

Effect: Lack of supporting documentation, such as invoices, made it impossible to determine if the expenditures were made in accordance with Act 118 at 35 Pa.C.S. § 7416(f). In addition, the failure to maintain adequate supporting documentation for relief association expenditures can lead to an increased risk of errors occurring and funds being misappropriated. Furthermore, the relief association's repeated failure to maintain adequate supporting documentation for expenditures may lead to a total withholding of state aid, as detailed on page 13 of this report.

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Recommendation: We, again, 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 \$24,042 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 as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance With Prior Audit Recommendation –

Failure to Maintain a Complete and Accurate Equipment Roster

Condition: As cited in our four prior audit reports, the relief association officials failed to maintain a complete and accurate roster of equipment owned by the relief association. The relief association failed to provide a roster of relief association owned equipment for the prior and current audit periods. Since 2005, the relief association has purchased \$556,222 in equipment which has not been properly accounted for on the relief association's equipment roster. 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.

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: Even though notified of this condition during our four prior audits, 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. Furthermore, the relief association's continued failure to maintain a complete and accurate equipment roster and conduct physical inventories of relief association owned equipment on an annual basis may lead to a total withholding of state aid, as detailed on page 13 of this report.

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

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

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



WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Unauthorized Expenditures

Condition: The relief association expended funds for the following items that are not authorized by Act 118:

| <u>Date</u> | <u>Check No.</u> | <u>Description</u>                      | <u>Amount</u> |
|-------------|------------------|---|---------------|
| 04/19/10    | 1766             | Training expense – Bar bill             | \$ 56         |
| 03/22/11    | 1928             | Relief benefit – Rental car             | 571           |
| 02/20/12    | 2022             | Fire prevention – Scrapbooking supplies | <u>195</u>    |
|             |                  | Total                                   | <u>\$ 822</u> |

Criteria: Act 118 at 35 Pa.C.S. § 7416(f)(1, 2, 4, 10, and 16) 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 the affairs of the association, including legal fees, rental or purchase of offices, payment of reasonable compensation of employees and purchase of office equipment and supplies.
- (2) To purchase contracts of insurance which, at a minimum, shall afford financial assistance to active members of the fire service represented by the association against losses due to injury suffered in the fire service and may also provide, in the order named: (i) for payments to the surviving spouse or other dependents of a member in the event of member's death; (ii) for protection of active firefighters against disease; (iii) for replacement or purchase of prosthetic devices such as visual aids, hearing aids, dentures, braces, crutches and the like, where those devices have been lost or damaged while the owner was engaged in the fire service or where the need for those devices arose because of functional impairment attributable to participation in the fire service; (iv) for repair or replacement, if necessary, of articles of clothing or pocket pagers damaged or lost in the course of participation in the fire service; and (v) for disability incurred after service for a minimum of 20 years as a volunteer firefighter.

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

- (4) To pay in full or in part for damage or loss in any of the categories mentioned in paragraph (2) above in a specific case where; (i) no policy of insurance is in force covering the risk; or (ii) the amount payable under insurance policies in force is inadequate to cover the loss.
  
- (10) To pay reasonable expenses actually and necessarily incurred for attending bona fide firefighters' training schools.
  
- (16) To purchase fire prevention materials for public distribution.

Costs associated with a rental car for personal use, a bar bill at a training event, and the purchase of scrapbooking supplies to enter a contest do not qualify as authorized volunteer firefighters' relief association expenditures; consequently, these disbursements are not authorized under Act 118.

Cause: Relief association officials were unaware that the aforementioned expenditures were not authorized by Act 118.

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 118. Furthermore, these unauthorized expenditures may lead to a total withholding of state aid, as detailed on page 13 of this report.

Recommendation: We recommend the relief association be reimbursed \$822 for the unauthorized expenditures and that relief association officials become familiar with Act 118 at 35 Pa.C.S. § 7416(f) 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.

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Inadequate Signatory Authority for the Disbursement of Funds

Condition: During our current audit engagement, we identified 20 checks out of 411 drawn on the relief association's checking account that only contained the signature of one officer, although two signatures are required, pursuant to Act 118 and the relief association's bylaws. Issuing checks with the signature of only one officer negates the relief association's internal control over the disbursement process. Furthermore, for two of the twenty checks identified that only contained the signature of one officer, check numbers 1785 and 2154, the relief association was unable to provide adequate supporting documentation for the expenditures made, as detailed in Finding No. 1 of this report.

Criteria: Act 118 at 35 Pa.C.S. § 7415(c)(3) states, in part:

The bylaws shall 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.

In addition, Article IV, Section 6d, of the relief association's bylaws states:

The signatures of the treasurer and the secretary shall be required for the issuance of relief association checks, withdrawal from the association savings account, the redemption of any relief association investment or on any other negotiable instrument issued by the association.

Furthermore, prudent business practice dictates that the relief association have sufficient internal control procedures in place to ensure the signatures of at least two relief association officials are included on all negotiable instruments. Good internal control procedures require that checks be signed only after the propriety of the expenditures have been determined and the payee, date, and amount to be paid has been confirmed. Additionally, responsible relief association officers should compare this information with supporting documentation, such as invoices, contract, etc., prior to approving the checks.

Cause: Relief association officials neglected to establish adequate internal control procedures to ensure that the signatures of at least two officers are included on all negotiable instruments.

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Effect: As a result of the relief association officer issuing checks with only one signature, assets were placed at greater risk as expenditures were being made without a second relief association officer having the opportunity to verify the propriety of the expenditures. The application of the second signature, after evaluating the propriety of the expenditure, reduces the risk for errors occurring and going undetected, and reduces the risk of misappropriation. Furthermore, the relief association's failure to ensure that the signatures of at least two officers, one of whom should be the treasurer, are included on all negotiable instruments may lead to a total withholding of state aid, as detailed on page 13 of this report.

Recommendation: We recommend the relief association officials establish adequate internal control procedures to ensure that the signatures of at least two officers, one of whom shall be the treasurer, are included on all relief association negotiable instruments as defined by Act 118. 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.

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
POTENTIAL WITHHOLD OF STATE AID

Conditions of the repeat findings such as those reported in Noncompliance Findings detailed in this report may lead to a total withholding of state aid in the future unless those findings are corrected. Furthermore, conditions such as those reported in Finding Nos. 3 and 4 may lead to a total withholding of state aid in the future unless those 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.

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
 ACCOMPANYING EXPENDITURE INFORMATION  
 FOR THE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2012

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                    | \$ 21,695         |
| Death benefits                        | 6,000             |
| Relief benefits                       | 13,242            |
| Tokens of sympathy and goodwill       | 399               |
| Total Benefit Services                | <u>\$ 41,336</u>  |
|                                       |                   |
| Fire Services:                        |                   |
| Equipment purchased                   | \$ 176,266        |
| Equipment maintenance                 | 46,030            |
| Training expenses                     | 36,574            |
| Fire prevention materials             | 16,115            |
| Total Fire Services                   | <u>\$ 274,985</u> |
|                                       |                   |
| Administrative Services:              |                   |
| Miscellaneous administrative expenses | \$ 269            |
| Total Administrative Services         | <u>\$ 269</u>     |
|                                       |                   |
| Total Investments Purchased:          | <u>\$ 6,000</u>   |
|                                       |                   |
| Other Expenditures:                   |                   |
| Undocumented expenditures             | \$ 24,042         |
| Total Other Expenditures              | <u>\$ 24,042</u>  |

WEST RIDGE VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom Corbett  
Governor  
Commonwealth of Pennsylvania

West Ridge Volunteer Firefighters' Relief Association Governing Body:

Mr. James Rosenbaum, President

Mr. William Bridger, Vice President

Mr. Russ Moran, Secretary

Mr. Gerald D. Hickin, III, Treasurer

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

Mr. Richard P. Figaski, Secretary  
Millcreek Township

This report is a matter of public record and is available online at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@auditorgen.state.pa.us](mailto:news@auditorgen.state.pa.us).