



FIREMAN'S RELIEF ASSOCIATION OF THE BOROUGH OF MOOSIC

HEREIN REFERRED TO AS:

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION

LACKAWANNA COUNTY

COMPLIANCE AUDIT REPORT

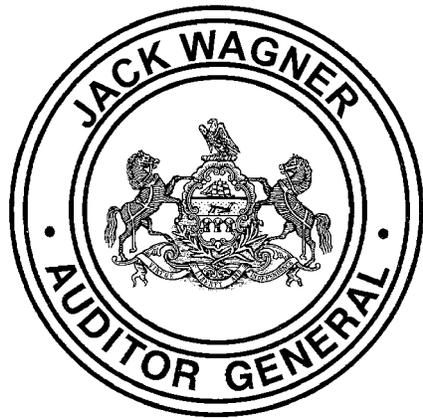
FOR THE PERIOD

JANUARY 1, 2003 TO JULY 21, 2006



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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 Moosic Volunteer Firefighters' Relief Association was 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 Moosic Volunteer Firefighters' Relief Association was allocated state aid from the following municipality:

<u>Municipality</u>	<u>County</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Moosic Borough	Lackawanna	\$18,211	\$16,293	\$19,827

The relief association was not allocated funds from Moosic Borough in 2006 due to the dissolution of the Moosic Volunteer Firefighters' Relief Association. (See Accompanying Expenditure Information).

BACKGROUND (Continued)

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

Moosic Hose Company #1

Mr. Nicholas Lesavage, President
GREENWOOD VOLUNTEER FIREFIGHTERS'
RELIEF ASSOCIATION
Lackawanna County

We have conducted a compliance audit of the Moosic 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, 2003 to July 21, 2006. The audit was conducted in accordance with *Government Auditing Standards* applicable to performance audits, issued by the Comptroller General of the United States.

The objective of the audit was 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 objective identified above.

The Department of the Auditor General (Department) is mandated by state statute to calculate state aid provided to volunteer firefighters' relief associations and to audit volunteer firefighters' relief associations having received such aid. An administrative unit of the Department's Comptroller's Office that is not involved in the audit process calculates state aid and submits requests to the Commonwealth's Treasury Department for the disbursement of state aid to the municipality. The Department has implemented procedures to ensure that Department audit personnel are not directly involved in the calculation and disbursement processes. The Department's mandatory responsibilities are being disclosed in accordance with *Government Auditing Standards*.

Volunteer firefighters' relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Moosic 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. We tested transactions, based upon the availability of supporting

documentation, and confirmed the closing of the Moosic Volunteer Firefighters' Relief Association's cash accounts and investment account as of July 21, 2006, with the custodian of the funds. As of July 21, 2006, the remaining monetary assets were transferred to the Greenwood Volunteer Firefighters' Relief Association due to the dissolution of the Moosic Volunteer Firefighters' Relief Association. (See Accompanying Expenditure Information).

The results of our audit found that, for the period January 1, 2003 to July 21, 2006, the Moosic Volunteer Firefighters' Relief Association did not receive and expend state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, in all significant respects, as noted in the following findings discussed later in this report:

- Finding No. 1 – Misappropriation of Assets
- Finding No. 2 – Undocumented Expenditures
- Finding No. 3 – Unauthorized Expenditures
- Finding No. 4 – Unauthorized Personal Loan
- Finding No. 5 – Inadequate Record-Keeping and Internal Controls
- Finding No. 6 – Failure to Maintain Officer's Bond Coverage

The Department's Office of Special Investigations (OSI) conducted an investigation into transactions occurring in the Moosic Volunteer Firefighters' Relief Association during the period covered by our audit. A full copy of the investigative report is available at the Department's website at www.auditorgen.state.pa.us. The findings from that investigation were referred to the appropriate law enforcement agencies. As a result, the former president of the relief association was charged with a total of 18 counts of theft by unlawful taking of which he pleaded guilty to one count, pursuant to a partial plea agreement whereby any sentence imposed by the court would include an order to make full restitution, and all remaining charges were to be dismissed. On January 29, 2008, this individual was sentenced by a judge of Lackawanna County to imprisonment of 6 to 18 months and restitution of \$20,248.

We were unable to discuss the contents of this report with the former management officials of the Moosic Volunteer Firefighters' Relief Association due to the dissolution of the association.

April 14, 2008

JACK WAGNER
Auditor General

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Misappropriation of Assets

Condition: During the course of our audit fieldwork, we detected numerous questionable expenditures involving the former relief association president and as such, we referred the matter to our Department's Office of Special Investigations (OSI). The results of their investigation determined that 18 checks issued from the relief association's checking account, totaling \$18,086¹, were misappropriated by the former president of the relief association. As discussed in OSI's investigative report, \$12,986 was disbursed to the former president and/or the company he owned, Emergency Response Training Center (ERTC). However, it could not be supported that the relief association received goods or services for any of these disbursements.

In addition, the former president also wrote two checks totaling \$5,100 which were inappropriately deposited into the Moosic Hose Company #1 Ambulance account as a "loan for the payment of bills." The transfer of these relief association funds to the fire company ambulance account were executed without the approval or knowledge of the association membership. Furthermore, the fire company ambulance account had been opened by the former relief association president without authorization from the Moosic Hose Company #1 or the relief association.

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

The Department of the Auditor General shall have the power, and its duty shall be, to audit the accounts and records of every volunteer firefighters' relief association receiving any money under Chapter 7 of the act of December 18, 1984 (P.L. 1005, No. 205), known as the "Municipal Pension Plan Funding Standard and Recovery Act," as amended, as far as may be necessary to satisfy the department that the money received was expended or is being expended for no purpose other than that authorized by this act.

In addition, 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.

¹ The \$18,086 only reflects the amount of funds misappropriated from the relief association and, thus, this figure differs from the \$20,248 that OSI identified as the total amount misappropriated.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 (Continued)

Furthermore, Act VII of the relief association bylaws states:

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

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

Cause: Although all but one check contained two signatures, other control weaknesses identified in Finding No. 5 contributed to relief association officials failing to ensure all monetary assets were safeguarded from improper use.

Effect: As disclosed in OSI's investigative report, it was determined that \$18,086 of relief association funds were misappropriated by the former president and, therefore, the funds were not available for authorized purposes.

Recommendation: Due to the dissolution of the Moosic Volunteer Firefighters' Relief Association, we recommend that the Greenwood Volunteer Firefighters' Relief Association seek to collect the restitution from the former president as ordered by the judge in the amount of \$18,086. We are providing officials of the Greenwood Volunteer Firefighters' Relief Association with a copy of this report so they are aware of the conditions that existed at the Moosic Volunteer Firefighters' Relief Association during the course of this audit.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Undocumented Expenditures

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

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>
06/23/03	671	\$ 580
06/23/03	673	792
11/07/03	676	2,747
01/12/04	681	5,000
01/12/04	682	2,476
05/31/04	683	844
10/01/04	Savings withdrawal	2,000
10/18/04	685	9,000
12/04/04	688	2,000
02/11/05	693	800
02/12/05	691	635
02/18/05	694	521
03/10/05	696	6,209
04/25/05	699	210
06/27/05	702	150
07/05/05	704	515
07/05/05	705	2,750
09/20/05	711	2,120
09/29/05	Debit	523
10/06/05	720	125
10/12/05	723	100
10/14/05	725	820
10/18/05	728	300
10/19/05	726	35
10/20/05	727	6,321
10/29/05	730	25
06/07/06	749	842
07/06/06	Savings withdrawal	371
07/08/06	753	842
		<u>\$ 49,653</u>

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 (Continued)

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

The Department of the Auditor General shall have the power, and its duty shall be, to audit the accounts and records of every volunteer firefighters' relief association receiving any money under Chapter 7 of the act of December 18, 1984 (P.L. 1005, No. 205), known as the "Municipal Pension Plan Funding Standard and Recovery Act," as amended, as far as may be necessary to satisfy the department that the money received was expended or is being expended for no purpose other than that authorized by this act.

In addition, 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.

Furthermore, Act VII of the relief association bylaws states:

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

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

Also, good business practices require that adequate supporting documentation be maintained to verify the propriety of all financial transactions.

Cause: Due to the dissolution, the records of the Moosic Volunteer Firefighters' Relief Association were left at the Greenwood Hose Company No. 1; and the former relief association officers were unavailable to discuss the lack of supporting documents required for review.

Effect: Lack of adequate supporting documentation, such as invoices, training certificates, and detailed minutes of relief association meetings, made it impossible to determine the expenditures were made in accordance with Act 84 at 53 P.S. § 8506(e).

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 (Continued)

Recommendation: No recommendation is deemed necessary due to the dissolution of the Moosic Volunteer Firefighters' Relief Association and transfer of assets to the Greenwood Volunteer Firefighters' Relief Association. We are providing officials of the Greenwood Volunteer Firefighters' Relief Association with a copy of this report so that they are aware of the conditions that existed at the Moosic Volunteer Firefighters' Relief Association during the course of this audit.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Unauthorized Expenditures

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

Description	Amount
Registration and travel expenses for training unrelated to fire service	806
Purchase of ambulance for paid personnel	15,000
Repairs on fire company vehicle	6,511
Total	\$ 22,317

In addition, these expenditures were not discussed and approved by the relief association membership.

Criteria: Act 84 at 53 P.S. § 8506(e) (10) and (11) state:

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

- (10) To pay reasonable expenses actually and necessarily incurred for attending bona fide firefighters' training schools.

- (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.

In addition, Article VII, Section 1, of the relief association bylaws states that "Funds of this association shall not be expended for any purpose other than those authorized by the provisions of Act 84 and the association bylaws. All expenditures must be approved by a majority vote at an association meeting and duly recorded in the minutes."

Furthermore, 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 purchase of an ambulance, repairs to a fire company vehicle, and non-service related training have been deemed by DCED to not qualify as authorized expenditures under Act 84.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 (Continued)

Cause: Relief association officials failed to establish adequate internal control procedures, as referenced in Finding No. 5, to ensure that transactions are authorized and properly approved.

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

Recommendation: No recommendation is deemed necessary due to the dissolution of the Moosic Volunteer Firefighters' Relief Association and transfer of assets to the Greenwood Volunteer Firefighters' Relief Association. We are providing officials of the Greenwood Volunteer Firefighters' Relief Association with a copy of this report so that they are aware of the conditions that existed at the Moosic Volunteer Firefighters' Relief Association during the course of this audit.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Unauthorized Personal Loan

Condition: On September 16, 2005, and October 5, 2005, the Moosic Volunteer Firefighters' Relief Association disbursed a total of \$2,000 for a personal loan to the former relief association vice-president. According to the relief association records, the disbursements were identified as a hardship loan, which is not authorized under Act 84.

In addition, these expenditures were not discussed and approved by the relief association membership.

Criteria: Act 84 at 53 P.S. § 8506(e)(6) states:

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

To make cash payments to families in distressed circumstances by reason of age, infirmities or other disabilities suffered by one of the family in the course of his participation in the fire service as a volunteer firefighter.

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 interpretations of Act 84. Personal loans to members for hardship not affiliated with their participation in fire service have been deemed by DCED to not qualify as an authorized expenditure under Act 84.

Cause: Relief association officials failed to establish adequate internal control procedures, as referenced in Finding No. 5, to ensure that all expenditures are authorized and properly approved.

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

Recommendation: We recommend the former vice-president of the relief association make full repayment of the \$2,000 loan to the Greenwood Volunteer Firefighters' Relief Association due to the dissolution of the Moosic Volunteer Firefighters' Relief Association and transfer of assets to the Greenwood Volunteer Firefighters' Relief Association. We are providing officials of the Greenwood Volunteer Firefighters' Relief Association with a copy of this report so they are aware of the conditions that existed at the Moosic Volunteer Firefighters' Relief Association during the course of this audit.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Inadequate Record-Keeping and Internal Controls

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

- Association assets were not safeguarded from unauthorized use.
- Association records were not maintained in a secured location.
- Detailed minutes of meetings were not maintained.
- Various checks contained only one signature.
- Membership meetings were conducted infrequently and, as such, business was conducted without authorization from membership.
- A roster of relief association owned equipment was not maintained nor were periodic physical inventories performed.
- Bank statements, canceled checks, and investment documents were not maintained; copies had to be obtained from the bank.
- Original invoices to support various relief association expenditures were not available for review.
- A financial journal was not maintained to record receipts and disbursements from the relief association.
- Ledgers were not utilized to record the transactions of the relief association accounts.
- Financial statements were not prepared.
- Invoices that were available for examination were not canceled or marked as paid.
- Documentation to support various receipts was not available for examination.

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

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

In addition, Act 84 at 53 P.S. § 8505 (c) 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 in order to bind the association by formal contract or to issue any negotiable instrument.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 (Continued)

Furthermore, Article VII of the relief association bylaws states:

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

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

Additionally, prudent business practice dictates that:

- Association assets be safeguarded from unauthorized use.
- Association records be adequately secured.
- Detailed minutes of meetings be maintained to accurately document relief association business.
- The signatures of at least two officers be required to disburse funds.
- Meetings be conducted routinely to authorize and approve relief association business.
- A roster of all relief association owned equipment be maintained, and a periodic inventory be performed.
- Original bank statements, canceled checks, and investment documents be maintained.
- Original invoices to support all relief association expenditures be maintained and made available for review.
- A financial journal be maintained to record all receipts and disbursements of the relief association.
- Ledgers be maintained to record all transactions of the relief association accounts.
- Financial statements be prepared on an annual basis.
- Invoices be canceled or otherwise effectively marked as paid to prevent reuse.

Cause: Due to the inactivity and subsequent dissolution of the organization, relief association officials neglected to maintain the required financial records and an effective internal control system.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 (Continued)

Effect: The failure to establish and maintain adequate internal controls and financial records prevented the verification as to whether relief association business was presented before the membership for discussion and approval. In addition, as disclosed in OSI's investigative report, it was determined that \$18,086 of relief association funds were misappropriated by the former president.

Recommendation: No recommendation is deemed necessary due to the dissolution of the Moosic Volunteer Firefighters' Relief Association and the transfer of assets to the Greenwood Volunteer Firefighters' Relief Association.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Failure to Maintain Officer's Bond Coverage

Condition: The relief association failed to maintain bond coverage on the disbursing officer, as required by Act 84. The relief association's bond coverage was canceled by the insurance company on July 11, 2004, due to nonpayment of the premium.

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

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

Cause: Relief association officials neglected to renew the officer's bond policy.

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

Recommendation: No recommendation is deemed necessary due to the dissolution of the Moosic Volunteer Firefighters' Relief Association and transfer of assets to the Greenwood Volunteer Firefighters' Relief Association.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
 ACCOMPANYING EXPENDITURE INFORMATION
 FOR THE PERIOD JANUARY 1, 2003 TO JULY 21, 2006

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	\$ 6,036
Death benefits	750
Total Benefit Services	\$ 6,786
Fire Services:	
Equipment purchased	\$ 17,911
Equipment maintenance	4,929
Training expenses	577
Fire prevention materials	815
Total Fire Services	\$ 24,232
Administrative Services:	
Miscellaneous administrative expenses	\$ 45
Total Administrative Services	\$ 45
Total Investments Purchased	\$ 387

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
 ACCOMPANYING EXPENDITURE INFORMATION
 FOR THE PERIOD JANUARY 1, 2003 TO JULY 21, 2006

USES OF FUNDS (Continued):

Other Expenditures:		
Misappropriation of assets (See Finding No. 1)	\$	18,086
Undocumented expenditures		49,654
Unauthorized expenditures		22,317
Unauthorized personal loan		2,000
* Transfer to Greenwood Volunteer Firefighters' Relief Association		5,254
Total Other Expenditures	\$	97,311

* As of July 21, 2006, all of the accounts of the Moosic Volunteer Firefighters' Relief Association were closed and the remaining monetary assets, in the amount of \$5,254, were transferred to the Greenwood Volunteer Firefighters' Relief Association; and the Moosic Volunteer Firefighters' Relief Association ceased operations.

MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Edward G. Rendell
Governor

The Honorable Robin L. Wiessmann
State Treasurer

The Honorable Dennis Yablonsky
Secretary of Community and Economic Development

The Honorable Dr. Calvin B. Johnson
Secretary of Health

The Honorable Thomas W. Corbett Jr.
Attorney General

The Honorable Michael J. Masch
Secretary of the Budget

The Honorable Edward A. Mann
State Fire Commissioner

The Honorable Gibson E. Armstrong
Chair, Senate Appropriations Committee

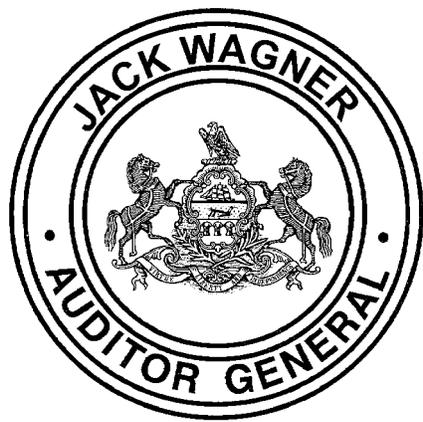
The Honorable Gerald J. LaValle
Acting Democratic Chair, Senate Appropriations Committee

The Honorable Dwight Evans
Chair, House Appropriations Committee

The Honorable Mario J. Civera Jr.
Republican Chair, House Appropriations Committee

The Honorable Lisa Baker
Chair, Senate Veterans Affairs & Emergency Preparedness Committee

The Honorable Andrew E. Dinniman
Democratic Chair, Senate Veterans Affairs & Emergency Preparedness Committee



MOOSIC VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST (Continued)

The Honorable Anthony J. Melio
Chair, House Veterans Affairs & Emergency Preparedness Committee

The Honorable Russell H. Fairchild
Republican Chair, House Veterans Affairs & Emergency Preparedness Committee

The Honorable John Segilia
Mayor, Borough of Moosic

The Honorable Joseph Mercatili
President, Moosic Borough Council

The Honorable Andrew J. Jarbola
Lackawanna County District Attorney

Anna Maria Anderson
Chief Accounting Officer
Office of the Budget

Greenwood Volunteer Firefighters' Relief Association Officers:

Mr. Nicholas Lesavage, President

Mr. Germain Helcoski, Secretary

Mr. James Norton, Treasurer

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

Mr. Frank Assaf, Secretary
Moosic 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.