



Pennsylvania Department of the

AUDITOR GENERAL

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News for Immediate Release

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Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 13 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Blair, Bradford, Delaware, Erie, Fayette, Forest, Greene, Luzerne, Montgomery, Northampton, Schuylkill, Somerset and Westmoreland counties.

“Volunteer Firefighter Relief Associations are essential in helping fire and rescue crews perform their dedicated, often heroic, duties. We are forever grateful for their commitment to protecting lives and property,” DePasquale said.

The Department of the Auditor General audits volunteer firefighters' relief associations, which receive state aid from a 2 percent state tax on fire insurance premiums purchased by Pennsylvania residents from out-of-state casualty insurance companies.

In 2018, 2,518 municipalities received \$55.1 million in state aid for distribution to local volunteer firefighters' relief associations to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

The full audit reports for VFRA with findings are available online using the links provided below; others are available online at: www.PaAuditor.gov/audit-reports.

Blair County

[Roaring Springs VFRA](#) – No findings

Bradford County

[Troy VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: untimely deposit of state aid and insufficient bond coverage.

The VFRA had \$100,000 in bond coverage, but had \$143,533 in cash assets. The VFRA did not deposit \$758 in state aid allocated by Burlington Borough in 2017 within a 60-day of receipt deadline.

Delaware County

[Lower Chichester VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for three findings: noncompliance with prior audit recommendations for failure to secure ownership interests of assets, inadequate relief association bylaws and failure to maintain a complete and accurate equipment roster.

[Swarthmore VFRA](#) – No findings

Erie County

[Corry VFRA](#) – No findings

Fayette County

[Bullskin VFRA](#) – No findings

Forest County

[Marienville VFRA](#) – No findings

Greene County

[Wayne Township VFRA](#) – No findings

Lancaster County

[Penryn Fire Co. No. 1 VFRA](#) – No findings

[Willow Street VFRA](#) – No findings

Luzerne County

[Mountaintop VFRA](#) – No findings

Montgomery County

[Norriton VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for one finding: noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

Northampton County

[Klecknersville Rangers VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for five findings: failure to maintain minutes of meetings, failure to maintain a complete and accurate membership roster and noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster, undocumented expenditures and unauthorized expenditures.

The VFRA received a \$6,350 reimbursement from the affiliated fire company for undocumented expenditures identified in the previous audit. The affiliated fire company also reimbursed the VFRA \$1,115 for unauthorized expenditures.

Schuylkill County

[Klingerstown Fire Co. No. 1 VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for one finding: untimely deposit of state aid.

The VFRA deposited state aid allocated by Jordan, Upper Mahanoy, Washington and Upper Mahantango townships beyond the 60-day of receipt deadline.

Somerset County

[Sipesville VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: untimely deposit of state aid and failure to maintain minutes of meetings.

The VFRA did not deposit \$8,739 in state aid, distributed by Lincoln Township, within a 60-day of receipt deadline.

Westmoreland County

[Washington Township Fire Co. No. 1 VFRA](#) – No findings

[Rostraver Township VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for one finding: insufficient bond coverage.

The VFRA had \$160,000 in bond coverage but had \$165,638 in cash assets.

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