



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Jan. 18, 2018

### 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 Allegheny, Beaver, Bucks, Blair, Chester, Delaware, Lackawanna, Lancaster, Lawrence, Lebanon, Luzerne, Mifflin and Westmoreland counties.

The Department of the Auditor General examines 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 2017, \$60.6 million in state funds was required to be distributed through funding municipalities to 2,521 VFRA's to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

The full audit reports for VFRA's with findings are available online using the links provided below, others are available online at: [www.PaAuditor.gov/audit-reports](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Buena Vista VFRA](#) – No findings

[Verona VFRA](#) – No findings

#### **Beaver County**

[Bridgewater VFRA](#) – No findings

[Potter Township VFRA](#) – No findings

#### **Bucks County**

[Milford Township VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for two findings: failure to maintain a complete and accurate membership roster and inadequate internal controls.

#### **Blair County**

[Sinking Valley VFRA](#) – No findings

#### **Chester County**

[Honey Brook Fire Co. No. 1 VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for two findings: failure to conduct annual physical equipment inventories and noncompliance with prior audit recommendation for untimely deposit of state aid.

#### **Delaware County**

[Edgmont Township VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for two findings: failure to maintain a complete and accurate equipment roster and noncompliance with prior audit recommendation for inadequate minutes of meetings.

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

**Lackawanna County**

[Jessup Borough VFRA](#) – No findings

**Lancaster County**

[Rawlinsville VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

**Lawrence County**

[Wampum VFRA](#) – No findings

**Lebanon County**

[Ono VFRA](#) – No findings

**Luzerne County**

[Swoyersville Fire Co. No. 2 VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for three findings: inappropriate pre-signing of checks, and noncompliance with two prior audit recommendations for failure to maintain minutes of meetings and failure to maintain a complete and accurate equipment roster.

**Mifflin County**

[Allensville VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: untimely receipt and deposit of state aid.

**Westmoreland County**

[Chestnut Ridge VFRA](#) – No findings

[Hempfield Township VFRA](#) – No findings

[Marguerite VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: failure to comply with terms of loan agreement.

[Smithton VFRA](#) – No findings

[West Newton VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for two findings: unauthorized expenditures and inappropriate pre-signing of blank checks.

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