



Pennsylvania Department of the

**AUDITOR GENERAL**

Facebook: Pennsylvania Auditor General

Twitter: @PaAuditorGen

## News for Immediate Release

Feb. 7, 2019

### **Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 26 Counties**

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Beaver, Bucks, Crawford, Fayette, Fulton, Greene, Huntingdon, Indiana, Lancaster, Luzerne, Lycoming, McKean, Mercer, Monroe, Montgomery, Montour, Northampton, Pike, Schuylkill, Sullivan, Susquehanna, Tioga, Warren, Washington and Westmoreland counties.

“Volunteer firefighter relief associations help fire and rescue crews perform their dedicated, often heroic, duties. We are forever grateful for the essential role they play in supporting first responders,” DePasquale said.

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 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](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[White Oak Borough Fire Co. No. 1 VFRA](#) – No findings

#### **Beaver County**

[Raccoon Fire Department No. 1 VFRA](#) – No findings

#### **Bucks County**

[Warminster 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 six findings: failure to maintain a complete and accurate equipment roster, failure to maintain a complete and accurate membership roster, inadequate minutes of meetings, failure to adhere to terms of rental agreement with affiliated fire company, inappropriate ownership of rescue vehicles and failure to secure ownership interest in jointly purchased equipment.

The VFRA did not secure ownership interests on \$143,099 worth of radio equipment issued to the affiliated fire company. As a result of our audit, the VFRA and affiliated fire company have a written agreement addressing ownership.

The VFRA spent \$689,935 on a rescue vehicle and \$44,458 on a Chevy Tahoe but the vehicles were titled solely to the affiliated fire company. As a result of our audit, the fire company retitled the rescue vehicles.

### **Crawford County**

[Linesville VFRA](#) – No findings

### **Fayette County**

[Connellsville Township VFRA](#) – No findings

### **Fulton County**

[Hustontown Area 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 receipt and deposit of state aid.

The VFRA received \$1,379 in state aid, allocated by Wells Township, after the 60-day of receipt deadline.

### **Greene County**

[Rices Landing VFRA](#) – No findings

### **Huntingdon County**

[Shavers Creek Valley Community VFRA](#) – No findings

### **Indiana County**

[Brush Valley Township VFRA](#) – No findings

### **Lancaster County**

[Columbia VFRA](#) – No findings

[Marietta Special Fire Police 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: failure to maintain a complete and accurate membership roster and failure to maintain a complete and accurate equipment roster.

[Martindale VFRA](#) – No findings

[Mastersonville VFRA](#) – No findings

[West Hempfield Fire and Rescue Company VFRA](#) – No findings

### **Luzerne County**

[Nescopeck 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: unauthorized expenditure.

The VFRA spent \$3,589 for the purchase and installation of a generator at a fire-company owned building, which is not permitted. As a result of our audit, the affiliated fire company reimbursed the VFRA \$3,589.

### **Lycoming County**

### [LCVF 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: inadequate minutes of meetings, failure to secure ownership interest in jointly purchased equipment and noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster, inadequate relief association bylaws and inadequate signatory authority for disbursement of funds.

The VFRA did not secure ownership interests in a jointly purchased piece of equipment.

### **McKean County**

#### [Lewis Run 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: unauthorized expenditure.

The VFRA spent \$332 on the affiliated fire company's commercial insurance package, which is not allowed. As a result of our audit, the affiliated fire company reimbursed the VFRA \$332.

### **Mercer County**

[Jackson Center VFRA](#) – No findings

### **Monroe County**

[Mount Pocono VFRA](#) – No findings

### **Montgomery County**

[Upper Dublin Township VFRA](#) – No findings

### **Montour County**

#### [Danville 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: failure to maintain a complete and accurate equipment roster.

[Valley Township VFRA](#) – No findings

### **Northampton County**

[Pen Argyl VFRA](#) – No findings

### **Pike County**

[Lackawaxen Township VFRA](#) – No findings

### **Schuylkill County**

[Newtown VFRA](#) – No findings

[Tower City VFRA](#) – No findings

### **Sullivan County**

[Muncy Valley Area VFRA](#) – No findings

[Pine Grove VFRA](#) – No findings

### **Susquehanna County**

[Union Dale VFRA](#) – No findings

**Tioga County**

[Morris 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 two findings: failure to maintain a complete and accurate equipment roster and untimely receipt and deposit of state aid.

Duncan Township, one of five townships that fund the VFRA, failed to allocate \$1,439 in state aid within the 60-day of receipt deadline.

**Warren County**

[Youngsville VFRA](#) – No findings

**Washington County**

[New Eagle VFRA](#) – No findings

**Westmoreland County**

[South New Kensington VFRA](#) – No findings

###