



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 21 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Adams, Beaver, Bucks, Clearfield, Elk, Erie, Huntingdon, Luzerne, Lycoming, Mercer, Mifflin, Montour, Northumberland, Schuylkill, Somerset, Union, Washington, Wayne, Westmoreland, Wyoming and York counties.

“Relief associations are essential in helping our communities receive life-saving equipment, critical training and insurance for thousands of volunteer firefighters and emergency service providers,” 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.

Adams County

[United Hook and Ladder Company No. 33](#) – No findings

Beaver County

[Hookstown 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: undocumented expenditure and inadequate signatory authority for the disbursement of funds.

The VFRA was unable to provide adequate documentation for a \$1,200 expenditure to Bucks County.

Bucks County

[Croydon VFRA](#) – No findings

Clearfield County

[Sentry 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 bond coverage.

As a result of the audit, the VFRA obtained adequate bond coverage.

Elk County

[Ridgway VFRA](#) – No findings

Erie County

[Fairfield Hose Company 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.

Huntingdon County

[Warriors Mark-Franklin VFRA](#) – No findings

Luzerne County

[Edwardsville 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 \$50,000 in bond coverage, but \$56,430 in cash assets.

Lycoming County

[Eldred Township VFRA](#) – No findings

Mercer County

[Transfer VFRA](#) – No findings

Mifflin County

[Big Valley Ambulance Club Relief Fund](#) – No findings

[New Lancaster Valley VFRA](#) – No findings

Montour County

[Mahoning Township VFRA](#) – No findings

Northumberland County

[Stonington VFRA](#) – No findings

Schuylkill County

[Good Will Hose Company VFRA](#) – No findings

[North End 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 Pennsylvania Sales Tax Exemption Number.

The VFRA's sales tax exemption number expired on Aug. 31, 2010.

Somerset County

[Krings VFRA](#) – No findings

Union County

[Mifflinburg Hose Company 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: undocumented expenditure and untimely receipt of state aid.

The VFRA was unable to provide adequate documentation for a \$1,434 expenditure to a relief association member. The VFRA deposited \$1,293 in state aid from Hartleton Borough after the 60-day of receipt deadline.

Washington County

[Charleroi VFRA](#) – No findings

Wayne County

[Waymart VFRA](#) – No findings

Westmoreland County

[Hannastown VFRA](#) – No findings

[Youngwood Hose Co. No. 1 VFRA](#) – No findings

Wyoming County

[Meshoppen 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 of state aid.

The VFRA did not deposit \$2,224 in state aid from Auburn Township within the 60-day of receipt deadline.

[Noxen VFRA](#) – No findings

York County

[West Manchester Township VFRA](#) – No findings

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