



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

March 5, 2019

### Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 14 Counties

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Adams, Allegheny, Beaver, Carbon, Columbia, Dauphin, Mercer, Monroe, Northampton, Potter, Venango, Washington, Westmoreland and York counties.

“My audits of volunteer firefighters' relief associations help to protect our citizens and communities,” DePasquale said. “I work to make sure the state aid these relief associations receive is used efficiently and effectively to help purchase life-saving equipment, training and insurance for thousands of first-responders.”

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

#### **Adams County**

[Heidlersburg VFRA](#) – No findings

#### **Allegheny County**

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

#### **Beaver County**

[Big Knob VFRA](#) – No findings

#### **Carbon County**

[Parrysville VFRA](#) – No findings

#### **Columbia County**

[Centralia 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.

#### **Dauphin County**

[Elizabethville VFRA](#) – No findings

### [Susquehanna 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 four findings: failure to define discretionary benefits and noncompliance with prior audit recommendations for undocumented expenditures, inadequate relief association bylaws and failure to maintain a complete and accurate equipment roster.

The VFRA did not provide adequate documentation for \$3,732 in expenses for training and an equipment vendor.

### **Mercer County**

#### [Hempfield 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: undocumented expenditure.

The VFRA was unable to provide adequate documentation for a \$1,580 expense to an equipment vendor.

### **Monroe County**

[Phoenix VFRA](#) – No findings

[Pocono Summit VFRA](#) – No findings

### **Northampton County**

#### [Mount Bethel 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: noncompliance with audit recommendations for inappropriate ownership of rescue vehicle and failure to maintain a complete and accurate equipment roster.

The VFRA purchased a rescue vehicle for \$8,971 but inappropriately included the name of the affiliated fire company in the title.

### **Potter County**

[Genesee VFRA](#) – No findings

### **Venango County**

[Seneca VFRA](#) – No findings

### **Washington County**

[Burgettstown VFRA](#) – No findings

### **Westmoreland County**

#### [Oklahoma 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 secure ownership interest in proceeds from the sale of a jointly purchased vehicle.

The VFRA did not collect its pro-rated share from the sale of a 2009 Pierce Pumper.

[Scottsdale VFRA](#) – No findings

[Trauger VFRA](#) – No findings

[Turkeytown – South Huntingdon VFRA](#) – No findings

**York County**

[Dallastown VFRA](#) – No findings

[Dover 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 failure to maintain a complete and accurate membership roster.

[Spring Garden 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: failure to maintain a complete and accurate equipment roster.

[Wellsville 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 inappropriate ownership of rescue vehicle.

The VFRA purchased a rescue boat for \$4,393, but the boat was titled to the affiliated fire company.

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