



Pennsylvania Department of the

AUDITOR GENERAL

Facebook: Pennsylvania Auditor General

Twitter: @PaAuditorGen

News for Immediate Release

March 12, 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 Adams, Beaver, Bucks, Butler, Carbon, Clearfield, Fulton, Lancaster, McKean, Mercer, Montgomery, Venango, Washington 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,” 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's with findings are available online using the links provided below; others are available online at: www.PaAuditor.gov/audit-reports.

Adams County

[Fairfield Community 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: inadequate financial record-keeping systems, and noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster and undocumented expenditures.

The VFRA was unable to provide adequate documentation for \$3,680 in training costs to a vendor.

Beaver County

[Industry Borough VFRA](#) – No findings

Bucks County

[Southampton 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 secure ownership interest in jointly purchased equipment.

As a result of the audit, the VFRA entered into an agreement with the affiliated fire company to secure its ownership interest in \$51,125 it spent on self-contained breathing apparatus equipment.

Butler County

[Prospect 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.

Carbon County

[Palmerton VFRA](#) – No findings

Clearfield County

[Westover Area VFRA](#) – No findings

Fulton County

[Needmore 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: inappropriate ownership of rescue vehicle, failure to segregate relief association officers' duties, failure to maintain a complete and accurate membership roster, and noncompliance with prior audit recommendations for failure to maintain and complete an accurate equipment roster.

The VFRA purchased a rescue vehicle for \$15,000 but failed to re-title the vehicle from the previous owner.

Lancaster County

[Maytown-East Donegal Township VFRA](#) – No findings

[Mountville 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 five findings: unsecured loan, failure to secure ownership interest in jointly purchased vehicle, duplicate payment and noncompliance with prior audit recommendations for undocumented expenditures and failure to maintain a complete and accurate equipment roster.

The VFRA made an unsecured \$46,800 loan to the Mountville Fire Co. No. 1.

As a result of our audit, the VFRA and the affiliated fire company entered into an agreement for proportional ownership of a rescue vehicle.

McKean County

[Clermont VFRA](#) – No findings

Mercer County

[Stoneboro 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 audit recommendations for untimely receipt and deposit of state aid.

Montgomery County

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

Venango County

[President 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 secure ownership interest in jointly purchased vehicle.

The VFRA spent \$4,000 on a vehicle with the affiliated fire department but the vehicle was titled solely to the fire department.

Washington County

[Canonsburg VFRA](#) – No findings

Westmoreland County

[Hunker VFRA](#) – No findings

[Mount Pleasant VFRA](#) – No findings

[Yukon South Huntingdon 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: noncompliance with prior audit recommendation for failure to maintain minutes of meetings.

###