



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 11 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Armstrong, Beaver, Bucks, Carbon, Huntingdon, Lancaster, Northampton, Susquehanna, Wayne and York counties.

“Volunteer firefighter relief associations help our first responders 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 VFRAs with findings are available online using the links provided below; others are available online at: www.PaAuditor.gov/audit-reports.

Allegheny County

[Buena Vista 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: inadequate signatory authority for disbursement of funds.

Auditors found 31 checks containing the signature of only one officer, though two signatures are required by law.

[Fair Oaks VFRA](#) – No findings

[McKees Rocks VFRA](#) – No findings

[Mt. Oliver Hook and Ladder VFRA](#) – No findings

[Neville Island VFRA](#) – No findings

[Ohio Township VFRA](#) – No findings

Armstrong County

[Kiski 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: insufficient bond coverage.

Beaver County

[Baden VFRA](#) – No findings

Bucks County

[Perkasie VFRA](#) – No findings

Carbon County

[Lansford VFRA](#) – No findings

Huntingdon County

[Shade Gap VFRA](#) – No findings

[Stone Creek Valley VFRA](#) – No findings

Lancaster County

[Caernarvon VFRA](#) – No findings

Northampton County

[Freemansburg 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: failure to comply with terms of a mortgage agreement; unauthorized expenditures; failure to maintain bond coverage and noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster and to maintain minutes of meetings.

The VFRA did not receive monthly mortgage payments for a \$100,000 loan to the Freemansburg Fire Company No. 1 from January 2016 to October 2018. The VFRA also had \$14,279 in unauthorized expenses for a personal loan, membership jackets and lawn mower. The \$3,000 loan was reimbursed.

Susquehanna County

[Montrose VFRA](#) – No findings

Wayne County

[Equinunk VFRA](#) – No findings

York County

[Newberry 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: inadequate financial record-keeping system.

The VFRA did not maintain a journal or a ledger to record transactions. Documentation to support various expenditures was not available for examination.

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