



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Sept. 19, 2018

### Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 23 Counties

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Beaver, Bedford, Berks, Bradford, Cambria, Clearfield, Crawford, Cumberland, Delaware, Elk, Huntingdon, Indiana, Lancaster, Lebanon, Luzerne, Monroe, Somerset, Susquehanna, Tioga, Venango, Washington and Westmoreland counties.

“My audits of volunteer firefighter relief associations ensure that critical funds are used properly in helping volunteer firefighters save lives and protect communities,” 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 2017, 2,521 municipalities received \$60.6 million in fire relief association funding 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**

[East Deer Township VFRA](#) – No findings

#### **Beaver County**

[Brighton Township VFRA](#) – No findings

#### **Bedford County**

[Imler 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.

Kimmel Township did not distribute \$4,020 in state aid in 2017 to the VFRA within 60 days of receipt. As a result, the VFRA deposited the state aid late.

#### **Berks County**

[Wyomissing VFRA](#) – No finding

#### **Bradford County**

[Wysox 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 in jointly purchased equipment.

As a result of our audit, the VFRA and fire company now have an agreement for joint ownership of \$22,761 in fire company equipment.

### **Cambria County**

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

[Middle Taylor Township VFRA](#) – No findings

### **Clearfield County**

[DuBois VFRA](#) – No findings

### **Crawford County**

[Cochranton 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: undocumented expenditures, unauthorized expenditures and failure to maintain a complete and accurate equipment roster.

The VFRA had \$89,968 in undocumented expenses for training, administrative, maintenance and insurance vendors. There was also \$1,299 in unauthorized expenditures for administrative expenses and maintenance.

### **Cumberland County**

[North Middletown Township Fire Co. No. 1 VFRA](#) – No findings

### **Delaware County**

[East Lansdowne 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: untimely receipt and deposit of state aid, failure to maintain a complete and accurate equipment roster, failure to maintain a complete and accurate membership roster and noncompliance with prior audit recommendation for inadequate record-keeping system.

The VFRA made a late deposit of \$12,417 in state aid because Lansdowne Borough failed to forward the funding in a timely manner.

### **Elk County**

[Highland 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 expenditures.

The VFRA could not provide supporting documentation for \$1,052 in payments to training and administrative vendors.

### **Huntingdon County**

[R.W. & BT. VFRA](#) – No findings

### **Indiana County**

[Clyde VFRA](#) – No findings

**Lancaster County**

[Robert Fulton VFRA](#) – No findings

**Lebanon County**

[Fredericksburg VFRA](#) – No findings

[Myerstown and Vicinity 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 minutes of meetings.

**Luzerne County**

[Kingston VFRA](#) – No findings

[Sugarloaf VFRA](#) – No findings

**Monroe County**

[Barrett Township VFRA](#) – No findings

**Somerset County**

[Jennerstown 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.

As a result of our audit, the VFRA increased its bond coverage to \$100,000.

**Susquehanna County**

[Forest Lake VFRA](#) – No findings

**Tioga County**

[Blossburg VFRA](#) – No findings

**Venango County**

[Cherrytree Township VFRA](#) – No findings

[Cooperstown VFRA](#) – No findings

**Washington County**

[Bentleyville VFRA](#) – No findings

[Lone Pine VFRA](#) – No findings

**Westmoreland County**

[Mt. Pleasant Township Fire Department No. 3](#) – No findings

[New Stanton VFRA](#) – No findings

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