



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Oct. 10, 2018

### **Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 18 Counties**

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Berks, Chester, Clarion, Dauphin, Delaware, Greene, Huntingdon, Lackawanna, Lancaster, Lycoming, Montgomery, Northampton, Northumberland, Potter, Snyder, Washington and Westmoreland counties.

"Volunteer Firefighter 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 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**

##### [Elizabeth Borough 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: failure to maintain a complete and accurate equipment roster, failure to maintain a complete and accurate membership roster and undocumented loan.

The VFRA made a \$6,300 loan to the affiliated fire company without a formal, written loan agreement.

##### [Marshall Township VFRA](#) – No findings

#### **Berks County**

##### [Spring VFRA](#) – No findings

#### **Chester County**

##### [North Coventry Township VFRA](#) – No findings

#### **Clarion County**

##### [Clarion 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: unauthorized expenditure.

The VFRA spent \$7,380 for the fire company commercial insurance policy premiums, which is not a qualified expense. As a result of the audit, the fire company reimbursed the VFRA \$7,380.

### **Dauphin County**

#### [Pillow 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 the disbursement of funds.

Several checks had the signature of one officer. Two signatures are required.

### **Delaware County**

#### [Brookhaven VFRA](#) – No findings

### **Greene County**

#### [Waynesburg and Franklin Township VFRA](#) – No findings

### **Huntingdon County**

#### [Mapleton VFRA](#) – No findings

### **Lackawanna County**

#### [Fleetville 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.

### **Lancaster County**

#### [Bainbridge VFRA](#) – No findings

### **Lycoming County**

#### [Montoursville 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 recommendations for failure to maintain a complete and accurate equipment roster.

### **Montgomery County**

#### [Cheltenham VFRA](#) – No findings

### **Northampton County**

#### [Safety First VFRA](#) – No findings

#### [Wind Gap VFRA](#) – No findings

### **Northumberland County**

#### [Milton VFRA](#) – No findings

#### [Warrior Run Area VFRA](#) – No findings

**Potter County**

[Roulette Chemical Engine 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 two findings: unauthorized expenditures and untimely deposit of state aid.

The VFRA spent \$14,104 on fire company insurance, which is not permitted. As a result of the audit, the affiliated fire company reimbursed the VFRA \$14,104.

**Snyder County**

[McClure Borough VFRA](#) – No findings

**Washington County**

[Stockdale VFRA](#) – No findings

**Westmoreland County**

[Lower Burrell Fire Co. No. 3 VFRA](#) – No findings

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