



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Nov. 7, 2018

### **Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 13 Counties**

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Bradford, Cambria, Columbia, Dauphin, Erie, Juniata, Lackawanna, Montgomery, Potter, Schuylkill, 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**

[Blaine Hill VFRA](#) – No findings

[Tarentum VFRA](#) – No findings

#### **Bradford County**

[Sayre VFRA](#) – No findings

#### **Cambria County**

[Colver VFRA](#) – No findings

#### **Columbia County**

[Millville 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 two findings: unauthorized expenditures and untimely receipt and deposit of state aid.

The VFRA spent \$1,743 for training for a college credited EMT and \$160 on a nonmember of the relief association. On Aug. 2, the affiliated fire company reimbursed the VFRA \$1,913.

#### **Dauphin County**

[Gratz Area Fire Co. No. 1](#)

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 a complete and accurate equipment roster.

### **Erie County**

#### [West Ridge 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 six findings: unauthorized expenditures, payment of Pennsylvania Sales Tax, failure to maintain a complete and accurate membership roster and noncompliance with prior audit recommendations for undocumented expenditures, failure to maintain a complete and accurate equipment roster and duplicate payment.

The VFRA spent \$1,355 on tokens of sympathy to nonmembers and for personalized license plates. The VFRA also spent \$339 in sales tax to a vendor, which would not had been required if the VFRA provided its sales tax exemption number.

### **Juniata County**

#### [Lack-Tuscarora EMS 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: duplicate payment, unauthorized expenditure and association may not comply with requirement of Act 118.

The VFRA is not affiliated with a volunteer fire company nor was formed primarily to afford financial protection to volunteer firefighters, which is contrary to state law. The VFRA also spent \$948 on maintenance for an ambulance, which is not permitted.

### **Lackawanna County**

#### [Moscow VFRA](#) – No findings

### **Montgomery County**

#### [Pennsburg 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: insufficient bond coverage and failure to monitor investment activity.

The VFRA had bond coverage for \$50,000, but had \$50,320 in cash assets.

### **Potter County**

#### [Kettle Creek Hose Co. No. 1 VFRA](#) – No findings

### **Schuylkill County**

#### [New England Valley 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 minutes of meetings and failure to maintain a complete and accurate equipment roster.

### **Washington County**

#### [West Alexander VFRA](#) – No findings

**Westmoreland County**

[Arnold VFRA](#) – No findings

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