



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Nov. 14, 2018

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

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Beaver, Carbon, Franklin, Lancaster, Luzerne, Northampton, Northumberland, Somerset 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 2018, [2,518 municipalities](#) received \$55.1 million in state funding for distribution to local volunteer firefighters' relief associations to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters. Auditor General DePasquale [announced](#) this new round of funding on Nov. 13.

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](http://www.PaAuditor.gov/audit-reports).

#### **Beaver County**

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

#### **Carbon County**

[East Mauch Chunk 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.

The VFRA had \$20,000 in bond coverage but has \$26,819 in cash assets.

#### **Franklin County**

[Marion VFRA](#) – No findings

#### **Lancaster County**

[Pioneer 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 one finding: undocumented expenditures and noncompliance with prior audit recommendation for undocumented expenditures and failure to maintain a complete and accurate equipment roster.

The VFRA could not provide documentation for \$591 in expenses for training, tokens of sympathy, insurance, and a payment to a relief association member.

**Luzerne County**

[Hunlock Creek 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 conduct annual physical equipment inventories.

**Northampton County**

[Portland Hook and Ladder Co. No. 1](#) – No findings

**Northumberland County**

[Hickory Corners VFRA](#) – No findings

**Somerset County**

[Stoystown VFRA](#) – No findings

[Wellersburg VFRA](#) – No findings

**Westmoreland County**

[Grapeville VFRA](#) – No findings

[Monessen 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: inappropriate commingling of funds.

The VFRA inappropriately closed and transferred \$861 from its savings account to the fire company's checking account. As a result of the audit, the fire company reimbursed the VFRA \$861.

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