



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Dec. 6, 2018

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

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Bradford, Delaware, Franklin, Huntingdon, Lehigh, Northumberland and Wyoming counties.

“Volunteer Firefighter Relief Associations are essential in helping fire and rescue crews perform their dedicated, often heroic, duties. We are forever grateful,” 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 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'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).

#### **Bradford County**

##### [Ulster-Sheshequin 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.

The VFRA deposited the 2016 and 2017 state aid allocation from Sheshequin Township past the 60-day deadline.

#### **Delaware County**

##### [Marcus Hook VFRA](#) – No findings

#### **Franklin County**

##### [Pleasant Hall 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: untimely receipt and deposit of state aid and failure to maintain a complete and accurate equipment roster.

The VFRA did not deposit \$1,067 in state aid from Orrstown Borough within the 60-day deadline.

#### **Huntingdon County**

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

#### **Lehigh County**

### [Upper Macungie Township](#)

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.

### **Northumberland County**

#### [Marion Heights 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 recommendation for inadequate relief association bylaws.

The VFRA failed to define membership classification and to accurately reflect increases in officers' compensation and death benefits.

### **Wyoming County**

#### [F.W.M. 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 deposit state aid, untimely receipt and deposit of state aid and failure to maintain a complete and accurate equipment roster.

As a result of the audit, the VFRA deposited \$21,824 in outstanding state aid allocations from 2015, 2016 and 2017.

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