



Pennsylvania Department of the

AUDITOR GENERAL

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News for Immediate Release

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Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 22 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Beaver, Bedford, Blair, Cambria, Carbon, Delaware, Fayette, Franklin, Greene, Lancaster, Lehigh, Lycoming, Mercer, Monroe, Montgomery, Northumberland, Schuylkill, Somerset, Sullivan, Venango 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 aid 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.

Allegheny County

[Oakmont VFRA](#) – No findings

[Rainbow VFRA](#) – No findings

Beaver County

[Hopewell Township VFRA](#) – No findings

Bedford County

[Hyndman VFRA](#) – No findings

Blair County

[Tyrone VFRA](#) – No findings

Cambria County

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

[West Hills Regional VFRA](#) – No findings

Carbon County

[Mauch Chunk VFRA](#) – No findings

Delaware County

[Radnor 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 failure to define discretionary benefits.

Fayette County

[Newell VFRA](#) – No findings

[Smithfield VFRA](#) – No findings

[Smock VFRA](#) – No findings

[South Connellsville 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 membership roster and noncompliance with prior audit recommendations for undocumented expenditures and failure to maintain bond coverage.

As a result of the audit, the VFRA renewed their bond coverage.

Franklin County

[Mercersburg VFRA](#) – No findings

Greene County

[Nemacolin 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 bond coverage, inappropriate pre-signing of blank checks and noncompliance with prior audit recommendation for undocumented expenses.

As a result of the audit, the affiliated fire company reimbursed the VFRA \$762 for undocumented expenditures. The VFRA's bond coverage expired in October 2016. The VFRA had \$18,963 in cash assets.

Lancaster County

[Conestoga VFRA](#) – No findings

[Friendship Fire and Hose Co. No. 1 VFRA](#) – No findings

[Reinholds VFRA](#) – No findings

Lehigh County

[Upper Saucon VFRA](#) – No findings

Lycoming County

[Brown Township VFRA](#) – No findings

[Loyalsock 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 noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

The VFRA spend \$2,000 on grant writer fees, which is not an allowable expense.

Mercer County

[Wheatland 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 deposit of state aid.

The VFRA did not deposit \$2,869 in state aid it received from Wheatland Borough in a timely manner.

Monroe County

[Jackson Township VFRA](#) – No findings

[Pocono 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: failure to maintain a complete and accurate equipment roster.

Montgomery County

[Limerick Township VFRA](#) – No findings

[Weldon VFRA](#) – No findings

Northumberland County

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

Schuylkill County

[Coaldale 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, inadequate minutes of meetings and inadequate signatory authority for the disbursement of funds.

The VFRA could not provide documentation to support \$2,070 in expenses, including: \$1,830 to a relief association member and \$240 to an unaffiliated fire company. The audit found three out of 33 checks were signed by only one officer when two signatures are required.

[East Norwegian 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 three findings: failure to maintain minutes of meetings and noncompliance with prior audit recommendations for untimely deposit of state aid and failure to maintain a complete and accurate equipment roster.

[Gilberton 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 five findings: inadequate financial record-keeping system, failure to maintain meeting minutes and noncompliance with prior audit recommendations for inadequate relief association bylaws, inadequate investment records and failure to maintain a Pennsylvania Sales Tax Exemption number.

Somerset County

[New Baltimore VFRA](#) – No findings

Sullivan County

[Eagles Mere 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 failure to maintain a complete and accurate equipment roster.

Venango County

[Rouseville 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.

Rouseville Borough did not distribute \$1,942 in state aid for 2017 in a timely manner. The VFRA did not deposit the 2017 state aid in a timely manner.

Westmoreland County

[North Huntingdon 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: unauthorized expenditure.

The VFRA spent \$2,647 for a drone, which is not a permitted expense. As a result of our audit, the affiliated fire company reimbursed the relief association \$2,647.

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