



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Dec. 21, 2017

### Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 14 Counties

**HARRISBURG** – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Chester, Clearfield, Franklin, Indiana, Lebanon, Luzerne, Montgomery, Northampton, Perry, Schuylkill, Susquehanna, Venango and Westmoreland counties.

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, \$60.6 million in state funds was required to be distributed through funding municipalities to 2,521 VFRA's 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).

#### **Allegheny County**

##### [Green Tree VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

[Pleasant Valley VFRA](#) – No findings

[West Homestead VFRA](#) – No findings

#### **Chester County**

##### [Union Fire Co. No. 1](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for three findings: untimely deposit of state aid, inadequate relief association bylaws and noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

#### **Clearfield County**

[Karthaus VFRA](#) – No findings

#### **Franklin County**

##### [South Mountain VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for six findings: insufficient bond coverage, inadequate signatory authority for the disbursement of funds, failure to maintain minutes

of meetings and noncompliance with prior audit recommendations for unauthorized expenditures, failure to maintain a complete and accurate equipment roster and failure to maintain a complete and accurate membership roster.

### **Indiana County**

#### [Tunnelton-Conemaugh VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: inappropriate pre-signing of blank checks.

### **Lebanon County**

#### [Greenpoint VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for three findings: undocumented expenditures and noncompliance with prior audit recommendations for failure to maintain a complete and accurate equipment roster, and failure to maintain sufficient bond coverage.

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

### **Luzerne County**

[Freeland VFRA](#) – No findings

[Germania VFRA](#) – No findings

[Kingston Township Ambulance Relief Association](#) – No findings

#### [West Hazleton VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for four findings: undocumented expenditures, erroneous transfer of funds, inadequate signatory authority for the disbursement of funds, and failure to maintain a complete and accurate equipment roster.

### **Montgomery County**

#### [Lower Merion Township VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: undocumented expenditures.

### **Northampton County**

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

### **Perry County**

[Newport VFRA](#) – No findings

### **Schuylkill County**

[Suedberg VFRA](#) – No findings

### **Susquehanna County**

#### [Columbia Hose Co. No. 1 VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for two findings: failure to maintain a complete and accurate equipment roster and failure to secure ownership interest in jointly purchased vehicle.

**Venango County**

[Pleasantville VFRA](#)

Received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except for one finding: untimely receipt and deposit of state aid.

**Westmoreland County**

[Irwin VFRA](#) – No findings

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