



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 11 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Bucks, Butler, Columbia, Crawford, Delaware, Fayette, Luzerne, Montgomery, Schuylkill, Sullivan and Westmoreland counties.

“My audits of volunteer firefighter relief associations ensure that critical funds are used properly in helping volunteer firefighters save lives and protect communities,” 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 with findings are available online using the links provided below; others are available online at: www.PaAuditor.gov/audit-reports.

Bucks County

[Falls Township 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 two findings: duplicate payments and brokerage account inappropriately registered under unknown federal tax identification number.

The VFRA erroneously made a duplicate payment of \$1,523 to two equipment vendors.

Butler County

[Herman 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: undocumented expenditures and failure to maintain a complete and accurate equipment roster.

The VFRA did not provide documentation for \$9,698 in expenses to training and equipment vendors.

Columbia County

[Beaver 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: noncompliance with prior recommendation for inadequate relief association bylaws.

Crawford County

[Conneaut Lake Park 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: noncompliance with prior audit recommendations for undocumented expenditures and failure to conduct annual physical inventories.

The VFRA had \$323 in undocumented expenditures for a training vendor.

Delaware County

[Tinicum 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 minutes of meetings.

Fayette County

[Collier VFRA](#) – No findings

Luzerne County

[Kunkle VFRA](#) – No findings

[Salem 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 five findings: undocumented expenditures, failure to maintain minutes of meetings, inadequate financial record-keeping system, failure to maintain a complete and accurate equipment roster and failure to maintain a complete and accurate membership roster.

The VFRA had \$9,247 in undocumented expenses.

Montgomery County

[Centre Square 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 secure ownership interest in jointly purchased flooring, failure to comply with terms of mortgage agreement and failure to disclose related party transactions.

The VFRA spent \$53,345 for epoxy flooring at the affiliated fire company but did not secure ownership interest in the purchase.

The affiliated fire company continued to make interest-only payments on a mortgage to the VFRA though it agreed to begin making interest and principal payments in January 2018.

The VFRA did not disclose doing business with an equipment and maintenance vendor that employees a VFRA officer.

Schuylkill County

[Saint Clair 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 four findings: failure to maintain a complete and accurate equipment roster and noncompliance with prior

recommendations for inadequate relief association bylaws, insufficient bond coverage and untimely deposit of state aid.

Sullivan County

[Forks ville VFRA](#) – No findings

Westmoreland County

[Avonmore 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 bond coverage for \$10,000 but had cash assets valued at \$11,114.

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