

Cumulative Equipment Roster

The information below is provided by the Pennsylvania Department of the Auditor General as a resource to support Volunteer Firefighter Relief Associations across the Commonwealth.

The Volunteer Fire Relief Association (VFRA) must maintain a cumulative roster of all equipment/gear and vehicles it owns. In addition, conducting an annual physical inventory of equipment/gear and vehicles will provide assurance that equipment is safeguarded.

The VFRA may also be required by its insurance company to provide an annual inventory listing if the equipment/gear is insured.

The purchase and disposition of equipment/gear and vehicles must be documented in the meeting minutes.

Meeting minutes which include the Boards vote of approval must be maintained.

At a minimum, the annual equipment roster should include the following:

- Type of equipment/gear and vehicle(s) purchased
- Date of purchase
- Unit cost
- Serial number(s) (if applicable)
- Name of supplier/vendor from which it was purchased
- Current location of the item – entity name and location
- Date of physical inventory
- Name and position in the VFRA of the individual(s) that completed the inventory

When equipment/gear and/or vehicle is disposed of, document the following on the roster:

- Date of disposal
- Reason for disposition/transfer - sale, donation, or decision re: end of its useful life
- If equipment/gear/vehicle is sold, how was value determined?
- If equipment/gear/vehicle is sold, what was the value and/or proceeds?
- Date the disposal or sale was approved by the VFRA and included in the meeting minutes