

COMPLIANCE AUDIT

High Park Volunteer Firemen's Relief Association

Westmoreland County, Pennsylvania

For the Period

January 1, 2022, to October 9, 2025

April 2026



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

TIMOTHY L. DEFOOR
AUDITOR GENERAL

Mr. John Howell, President
High Park Volunteer Firemen's
Relief Association
Westmoreland County

We have conducted a compliance audit of the High Park Volunteer Firemen's Relief Association (relief association) for the period January 1, 2022, to October 9, 2025. The audit was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania; Section 403 of The Fiscal Code, 72 P.S. § 403; and the Volunteer Firefighters' Relief Association Act ("VFRA Act"), see 35 Pa.C.S. § 7418.

The objective of the audit was to determine if the relief association 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.

Our audit was limited to the areas related to the objective identified above and was not, nor was it required to be, conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

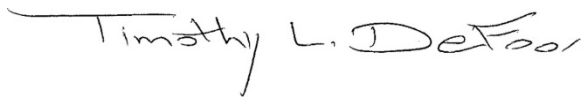
Relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the relief association's administration of state aid and accumulated relief association funds complies with applicable state laws, contracts, bylaws, and administrative procedures, including the safeguarding of assets. Relief association officers are responsible for complying with applicable state laws, contracts, bylaws, and administrative procedures. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2022, to October 9, 2025, the relief association, in all significant respects, 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 as noted in the finding listed below and discussed later in this report.

Finding – Unauthorized Expenditures

As of October 9, 2025, the relief association completed the process of dissolution and merged with West Point Volunteer Firemen’s Relief Association. Consequently, all remaining monetary assets and equipment were transferred to the West Point Volunteer Firemen’s Relief Association.

The contents of this report were discussed with the management of the relief association and, where appropriate, their response has been included in the report. We would like to thank relief association officials for the cooperation extended to us during the conduct of the audit.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
February 26, 2026

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BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania,¹ Section 403 of The Fiscal Code,² and the Volunteer Firefighters' Relief Association Act ("VFRA Act"),³ the Department of the Auditor General's duty is to audit the accounts and records of every volunteer firefighters' relief association to determine that funds received under the Foreign Fire Insurance Tax Distribution Law, commonly referred to as Act 205,⁴ are properly expended.

The relief association was a charitable organization that was formed primarily to afford financial protection to volunteer firefighters and to encourage individuals to participate in volunteer fire service.

The VFRA Act governs the overall operation of volunteer firefighters' relief associations. Relief association bylaws define the specific operational procedures by which relief associations conduct business. To fulfill its primary purpose, the VFRA Act authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by the VFRA Act, it is the responsibility of relief associations to choose investments in a proper and prudent manner.

Volunteer firefighters' relief associations receive public tax monies, and the relief association officers therefore have a responsibility to the public to conduct the relief association's financial affairs in a businesslike manner and to maintain sufficient financial records to support the propriety of all relief association transactions. Volunteer firefighters' relief association officers are also responsible for ensuring that the relief association operates in accordance with applicable state laws, contracts, bylaws, and administrative procedures.

Act 205 sets forth the computation of the Foreign Fire Insurance Tax Distribution paid to each applicable municipality throughout the Commonwealth of Pennsylvania. The amount of the distribution is based upon the population of each municipality and the market value of real estate within the municipality. Upon receipt of this distribution, the municipality must allocate the funds to the volunteer firefighters' relief association of the fire service organization or fire service organizations that is or are recognized as providing the service to the municipality.

¹ Pa. Const. Art. VIII § 10.

² 72 P.S. § 403.

³ 35 Pa.C.S. § 7411 *et seq.*

⁴ 53 P.S. § 895.701 *et seq.*

BACKGROUND – (Continued)

The relief association was allocated state aid from the following municipality:

<u>Municipality</u>	<u>County</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Hempfield Township	Westmoreland	*	*	*	*

* The relief association did not receive an allocation of state aid from Hempfield Township in 2022, 2023, 2024, and 2025. Municipalities have sole discretion to distribute their annual allocation of state aid received to any relief association providing fire service to the municipality.

As of October 9, 2025, the relief association dissolved its organization. Thereafter, the relief association will not receive any further state aid allocations.

BACKGROUND – (Continued)

Based on the relief association’s records, its total cash as of October 9, 2025, was \$0.

Based on the relief association’s records, its total expenditures for the period January 1, 2022, to October 9, 2025, were \$21,574, as noted below. The accuracy of these expenditures was evaluated as part of the Department’s audit to conclude on the relief association’s compliance 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.⁵ **The scope of the Department’s audit does not include the issuance of an opinion on the accuracy of these amounts.**

Expenditures:

Benefit Services:

Insurance premiums	\$	55
Death benefits		500
Total Benefit Services	\$	<u>555</u>

Fire Services:

Equipment purchased	\$	<u>500</u>
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Administrative Services:

Bond premiums	\$	<u>799</u>
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Other Expenditures:

Payments on loan	\$	14,000
Transfer of monetary assets *		4,337
Unauthorized expenditures – See Finding		1,383
Total Other Expenditures	\$	<u>19,720</u>

Total Expenditures	\$	<u><u>21,574</u></u>
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* Transfer of Monetary Assets/Dissolution of Relief Association.

As of October 9, 2025, the relief association completed the process of dissolution and merged with West Point Volunteer Firemen’s Relief Association. Consequently, all remaining monetary assets and equipment were transferred to the West Point Volunteer Firemen’s Relief Association. Due to the dissolution of the relief association, we are providing officials of West Point Volunteer Firemen’s Relief Association with copies of this report.

⁵ Accuracy was evaluated for a selection of transactions based on dollar amount, category, and/or random selection.

BACKGROUND – (Continued)

The volunteer firefighters' relief association and the affiliated fire service organization are separate, legal entities. The relief association was affiliated with the following fire service organization:

High Park Volunteer Fire Department

HIGH PARK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION
FINDING AND RECOMMENDATION

Finding – Unauthorized Expenditures

Condition: During the current audit period, the relief association incurred the following expenditures that are not authorized under the VFRA Act.

Date	Check No.	Description	Amount
01/18/25	EFT	Affiliated fire company utility payment	\$ 933
01/18/25	EFT	Affiliated fire company utility payment	378
01/18/25	EFT	Affiliated fire company utility payment	72
			\$ 1,383

Criteria: Section 7416(f) of the VFRA Act states:

The funds of any volunteer firefighters' relief association may be spent:

- (1) To pay for such normal and reasonable running expenses as may be appropriate to the businesslike conduct of the affairs of the association, including legal fees, rental or purchase of offices, payment of reasonable compensation of employees and purchase of office equipment and supplies.

- (11) To purchase safeguards for preserving life, health and safety of volunteer firefighters to ensure their availability to participate in the volunteer fire service, including necessary training.

In addition, Section 7418(b) of the VFRA Act states:

- (b) Findings -- If the Auditor General finds that money received by a volunteer firefighters' relief association has been expended for a purpose other than one authorized by this subchapter, the commissioner, upon receiving notice of the finding from the auditor general, shall decline to approve payment to the volunteer firefighters' relief association until the improperly expended amount has been reimbursed to the relief association fund.

Costs associated with the payment of utility bills of the affiliated fire company do not qualify as authorized volunteer firefighters' relief association expenditures; consequently, these expenditures are not authorized under the VFRA Act.

HIGH PARK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION
FINDING AND RECOMMENDATION

Finding – (Continued)

Cause: The relief association officials indicated that the affiliated fire company's utility payments were paid in error.

Effect: As a result of the unauthorized expenditures, relief association funds were not available for investment purposes or for expenditures authorized by the VFRA Act.

Recommendation: We recommend that the relief association be reimbursed \$1,383 for the unauthorized expenditures and that relief association officials become familiar with Section 7416(f) of the VFRA Act to aid them in determining the propriety of future expenditures. All supporting documentation verifying the reimbursement for the unauthorized expenditure should be submitted by the relief association to: Department of the Auditor General, Bureau of Fire Relief Audits, Room 316-E Finance Building, Harrisburg, PA 17120. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management Response: The relief association management agreed with the finding as presented at the audit exit conference. As a result of our audit, on January 5, 2026, the West Point Volunteer Firemen's Relief Association was reimbursed \$1,383 by the West Point Volunteer Fire Company.

Auditor's Conclusion: We reviewed documentation verifying the receipt of the \$1,383 reimbursement. However, the West Point Volunteer Firemen's Relief Association did not provide a bank statement to verify the deposit. The bank statement should be sent to the address noted above to verify the deposit into the West Point Volunteer Firemen's Relief Association's bank account. Compliance for authorized expenditures made during the next audit period by the West Point Volunteer Firemen's Relief Association will be subject to verification.

HIGH PARK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Joshua D. Shapiro
Governor
Commonwealth of Pennsylvania

High Park Volunteer Firemen's Relief Association Governing Body:

Mr. John Howell
President

Ms. Kyla Howell
Vice President

Mr. Greg McDonald
Secretary

Ms. Marsha Howell
Treasurer

West Point Volunteer Firemen's Relief Association Governing Body:

Ms. Jessica Zemba
President

Mr. Richard Stinebiser
Vice President

Ms. Donna Webb
Secretary

Mr. Miles Webb, Jr.
Treasurer

HIGH PARK VOLUNTEER FIREMEN'S RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

A report was also distributed to the following municipality, which previously allocated foreign fire insurance tax monies to the relief association:

Aaron K. Siko
Manager / Chief Administrator
Hempfield Township

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.