

# COMPLIANCE AUDIT

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## Ronco Community Volunteer Firemen's Relief Association

Fayette County, Pennsylvania

For the Period

January 1, 2020, to December 7, 2023

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June 2025



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Mr. Josh Silbaugh, President  
Ronco Community Volunteer Firemen's  
Relief Association  
Fayette County

We have conducted a compliance audit of the former Ronco Community Volunteer Firemen's Relief Association (relief association) for the period January 1, 2020, to December 7, 2023. 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 objectives of the audit were:

1. To determine if the former relief association took appropriate corrective action to address the findings contained in our prior audit report.
2. To determine if the former 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 objectives 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.

We obtained copies of 14 of 19 cancelled or imaged checks from First National Bank in support of Finding No. 1 Undocumented Expenditures, disclosed later in this report. Although the former relief association provided bank statements, the former relief association failed to provide copies of all canceled or imaged checks. Without copies of all canceled or imaged checks, we were not able to determine the propriety of all of the expenditures in the check register and whether two former relief association officers authorized and signed all of the checks as required by the VFRA Act.

Furthermore, transfer of the equipment from the former relief association to the Adah Volunteer Fire Department Relief Association was verified; however, a donation of equipment agreement was not completed and signed by both the former relief association and the Adah Volunteer Fire Department Relief Association and the equipment roster of the former relief association was not updated for the purchases made during the audit period or for the transfer of equipment.

Based on our audit procedures, we conclude that, except for the effects, if any, of the matters described in the preceding two paragraphs, for the period January 1, 2020, to December 7, 2023:

- The former relief association took appropriate corrective action to address six of the nine findings contained in our prior audit report. However, the former relief association failed to take appropriate corrective action to address three of the remaining findings contained in our prior audit report, as listed below and discussed in the Status of Prior Findings section of this report.
- The former 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 findings listed below and discussed later in this report.

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Maintain Surety (Fidelity) Bond Coverage

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Failure To Maintain Minutes Of Meetings

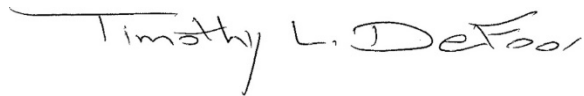
Finding No. 4 – Inappropriate Ownership Of Rescue Vehicle

Finding No. 5 – Failure To Maintain A Complete And Accurate Equipment Roster And Failure To Complete A Donation Of Equipment Agreement.

Three of the five audit findings contained in this report cite conditions that existed in the operation of the relief association during the prior audit period and were not corrected during the current audit period. We are concerned by the number of findings noted and strongly encourage timely implementation of the recommendations noted in this audit report.

In addition, as of December 7, 2023, the former relief association completed the process of dissolution and merged with Adah Volunteer Fire Department Relief Association. Consequently, all remaining monetary assets and equipment were transferred to the Adah Volunteer Fire Department Relief Association.

The contents of this report were discussed with the management of the former relief association.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor  
Auditor General  
April 25, 2025

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## BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania,<sup>1</sup> Section 403 of The Fiscal Code,<sup>2</sup> and the Volunteer Firefighters' Relief Association Act ("VFRA Act"),<sup>3</sup> 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,<sup>4</sup> are properly expended.

The former 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.

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<sup>1</sup> Pa. Const. Art. VIII § 10.

<sup>2</sup> 72 P.S. § 403.

<sup>3</sup> 35 Pa.C.S. § 7411 *et seq.*

<sup>4</sup> 53 P.S. § 895.701 *et seq.*

## BACKGROUND – (Continued)

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

<u>Municipality</u>	<u>County</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
German Township	Fayette	\$5,002	\$4,533	\$5,270	\$5,228

As of December 7, 2023, the former relief association dissolved its organization. Thereafter, it did not receive any further state aid allocations.

Based on the relief association's records, its total cash as of December 7, 2023, was \$0, as illustrated below:

Cash	<u><u>\$ 0</u></u>
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Based on the relief association's records, its total expenditures for the period January 1, 2020, to December 7, 2023, were \$54,050, 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.<sup>5</sup> **The scope of the Department's audit does not include the issuance of an opinion on the accuracy of these amounts.**

### Expenditures:

Fire Services:	
Equipment purchased	<u>\$ 22,000</u>
Administrative Services:	
Other administrative expenses	<u>\$ 165</u>
Other Expenditures:	
Transfer of monetary assets *	\$ 13,088
Undocumented expenditures – See Finding No. 1	<u>18,797</u>
Total Other Expenditures	<u>\$ 31,885</u>
Total Expenditures	<u><u>\$ 54,050</u></u>

\* Transfer of Monetary Assets/Dissolution of Relief Association.

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

## **BACKGROUND – (Continued)**

As of December 7, 2023, the former relief association completed the process of dissolution and merged with Adah Volunteer Fire Department Relief Association. Consequently, all remaining monetary assets were transferred, and equipment was reported as transferred to the Adah Volunteer Fire Department Relief Association. Due to the dissolution of the former relief association, we are providing officials of Adah Volunteer Fire Department Relief Association copies of this report.

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

Ronco Community Volunteer Fire Department



RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The former relief association has complied with six of the nine prior audit findings and recommendations, as follows:

- Undocumented And Unauthorized Expenditures Due To Potential Misappropriation Of Assets

By receiving reimbursement of \$1,965 from the former affiliated fire company, \$11,563 in restitution from Fayette County Clerk of Courts and, \$1,005 from a former member for the undocumented and unauthorized expenditures due to potential misappropriation of assets that were made in the prior audit period.

- Unauthorized Expenditure

By receiving reimbursement of \$906 from the former affiliated fire company for the unauthorized expenditure made in the prior audit period.

- Failure To Deposit Proceeds From The Sale Of A Jointly Purchased Vehicle

By receiving reimbursement of \$800 from the former affiliated fire company for the erroneous deposit, and by establishing accounting procedures to ensure that the proceeds from all vehicle sales are timely deposited into a relief association account.

- Failure To Obtain Title To Vehicle Purchased By The Relief Association

By obtaining the title in the name of the former relief association.

- Failure To Secure Ownership Interest In Jointly Purchased Vehicle

By executing a written formal agreement with the former affiliated fire company that adequately secures its proportional ownership interest in the jointly purchased vehicle.

- Late Deposit Of Full State Aid Allocation Amounts

By depositing the state aid received in a timely manner.

RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
STATUS OF PRIOR FINDINGS

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The former relief association has not complied with 3 of the 9 prior audit findings. The findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Failure To Maintain Surety (Fidelity) Bond Coverage
- Failure To Maintain Minutes Of Meetings
- Undocumented Expenditures

Although the former relief association received reimbursement of \$1,164 from the former affiliated fire company for the prior audit finding on undocumented expenditures, the former relief association again failed to provide adequate documentation to support all expenditures in the current audit period as further disclosed in Finding No. 1 of this report.

We are concerned by the former relief association's failure to correct those previously reported audit findings. Since the former relief association dissolved its organization and consequently transferred its monetary assets and reported equipment as transferred to the Adah Volunteer Fire Department Relief Association, Adah Volunteer Fire Department Relief Association management should strive to implement the recommendations and corrective actions noted in this audit report.

RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures**

Condition: The former relief association was unable to provide adequate supporting documentation for the following expenditures made during the current audit period:

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
02/24/2020	146	Training instructor	\$ 112
09/22/2020	1001	Vehicle maintenance	250
11/08/2020	1003	Vehicle maintenance	143
01/20/2021	1002	Training instructor	15
02/25/2021	1004	Equipment vendor	160
03/14/2021	1005	Equipment vendor	211
04/13/2021	1008	Equipment vendor	6,254
09/12/2021	1009	Equipment vendor	149
09/12/2021	1010	Equipment vendor	5,439
11/13/2021	1011	Equipment vendor	1,100
01/09/2022	1012	Equipment vendor	596
03/12/2022	1013	Equipment vendor	1,788
03/13/2022	1014	Equipment vendor	571
05/10/2022	1015	Equipment vendor	2,009
Total			<u>\$ 18,797</u>

Cancelled or imaged checks for 14 of the 19 undocumented expenditures noted above were able to be obtained from the financial institution. However, no other supporting documentation, such as original invoices, was provided.

A similar condition was noted in our prior audit report.

Criteria: Section 7418(a) of the VFRA Act states:

The Office of Auditor General shall have the power and its duty shall be to audit the accounts and records of every volunteer firefighters' relief association receiving money under Chapter 7 of the Act of December 18, 1984 (P.L. 1005, No. 205), known as the Municipal Pension Plan Funding Standard and Recovery Act, as far as may be necessary to satisfy the Auditor General that the money received was or is being expended for no purpose other than that authorized by this subchapter. Copies of all audits shall be furnished to the Governor.

RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – (Continued)**

Prudent business practice dictates that supporting documentation be maintained to evidence the propriety of all financial transactions.

Cause: The former relief association officials did not provide a reason why this occurred.

Effect: Lack of supporting documentation, such as invoices and itemized receipts, made it impossible to determine if the expenditures were made in accordance with Section 7416(f) of the VFRA Act. In addition, the failure to maintain adequate supporting documentation for relief association expenditures can lead to an increased risk of errors occurring and funds being misappropriated.

Recommendation: Due to the dissolution of the former relief association, we are providing officials of the Adah Volunteer Fire Department Relief Association copies of this report so that they are aware of the conditions that were detected during the course of our audit of the former relief association. We recommended that the former relief association officials provide this department with adequate supporting documentation, such as invoices and/or itemized receipts, to ensure the propriety of the expenditures or that the Adah Volunteer Fire Department Relief Association be reimbursed \$18,797 for the undocumented expenditures by the Adah Volunteer Fire Department. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: The former relief association management agreed with the finding as presented at the audit exit conference; however, the former relief association dissolved as of December 7, 2023.

Auditor's Conclusion: We are concerned by the former relief association's failure to correct this previously reported audit finding. Since the former relief association dissolved its organization and consequently transferred all its monetary assets and equipment to the Adah Volunteer Fire Department Relief Association, Adah Volunteer Fire Department Relief Association management should strive to implement the recommendations and corrective action noted in this audit report.

RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Maintain Surety (Fidelity) Bond Coverage**

Condition: The former relief association failed to maintain Surety (Fidelity) bond coverage on its authorized disbursing officer, as required by the VFRA Act. The former relief association's Surety (Fidelity) bond coverage expired on July 12, 2015, and new bond coverage was not obtained until June 23, 2022. As of December 7, 2023, the former relief association transferred their remaining cash assets in the amount of \$13,088 to Adah Volunteer Fire Department Relief Association.

A similar condition was noted in our prior audit report.

Criteria: Section 7415(c)(4) of the VFRA Act states, in part, that:

. . . the disbursing officer, whether designated treasurer, comptroller, financial secretary or otherwise, shall be bonded by corporate surety for faithful performance of duty. The amount of the bond shall be at least as great as the maximum cash balance in current funds of the association at any time during the fiscal year, and the premium on the bond shall be a proper charge against the funds of the association.

Cause: The former relief association officials did not provide a reason why this occurred despite the relief association being notified of this condition during our prior audit.

Effect: As a result of the authorized disbursing officer of the former relief association not being bonded, the former relief association's cash assets were not adequately safeguarded.

Recommendation: Due to the dissolution of the former relief association, we are providing officials of the Adah Volunteer Fire Department Relief Association copies of this report so that they are aware of the conditions that were detected during the course of our audit of the former relief association. We recommend that the Adah Volunteer Fire Department Relief Association officials ensure that a Surety (Fidelity) bond coverage on the relief association's authorized disbursing officer is an amount greater than the relief association's maximum cash balance, as required by the VFRA Act at all times. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: The former relief association management agreed with the finding as presented at the audit exit conference; however, the former relief association dissolved as of December 7, 2023.

RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – (Continued)**

Auditor's Conclusion: We are concerned by the former relief association's failure to correct this previously reported audit finding; however, as of December 7, 2023, the former relief association completed the process of dissolution. Consequently, all remaining monetary assets and equipment were transferred to the Adah Volunteer Fire Department Relief Association. Adah Volunteer Fire Department Relief Association management should strive to ensure the recommendation and corrective action noted above in this audit report is maintained.

**Finding No. 3 – Noncompliance With Prior Audit Recommendation – Failure To Maintain Minutes Of Meetings**

Condition: The former relief association failed to have monthly meetings during the audit period and failed to maintain detailed minutes of the one meeting held in calendar year 2023 as required by the VFRA Act and the relief association's bylaws. Specifically, the former relief association's meeting minutes did not address all financial-related transactions that occurred during the audit period. The meeting minutes did not contain an attendance record, or a sign-in sheet of members present, to verify those members who participated in the meeting ensured a quorum of membership was present and the former relief association business was conducted before the membership for approval. Furthermore, the meeting minutes were not signed and dated by the recording officer.

A similar condition was noted in our prior audit report.

Criteria: Section 7415(a) of the VFRA Act states, in part, that the relief association:

. . . must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

The former relief association's bylaws at Article II, Section 1 states, in part:

Regular meetings of this association shall be held on the second Wednesday of each Month immediately following the regular meeting of the Ronco Community Volunteer Fire Department.

In addition, the former relief association's bylaws at Article III, Section 3 states:

The Secretary shall keep a true record of the proceedings of every meeting in the minutes.

RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 3 – (Continued)**

Cause: The former relief association officials did not provide a reason why this occurred despite the relief association being notified of this condition during our prior audit.

Effect: Without holding regular meetings and maintaining detailed minutes of meetings that address all financial-related transactions and that are signed and dated and document of attendance, evidence does not exist to ensure business was presented before the membership for approval.

Recommendation: Due to the dissolution of the former relief association, we are providing officials of the Adah Volunteer Fire Department Relief Association copies of this report so that they are aware of the conditions that were detected during the course of our audit of the former relief association. The minutes should include an adequate record of all financial-related business conducted by the relief association. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: The former relief association management agreed with the finding as presented at the audit exit conference; however, the former relief association dissolved as of December 7, 2023.

Auditor's Conclusion: We are concerned by the former relief association's failure to correct this previously reported audit finding; however, as of December 7, 2023, the former relief association completed the process of dissolution. Due to the dissolution of the former relief association, no further action is required at this time.

**Finding No. 4 – Inappropriate Ownership Of Rescue Vehicle**

Condition: On October 2, 2017, August 8, 2022, and January 27, 2023, the former relief association purchased the following rescue vehicles, a 1987 Suburban for \$750, 1996 GMC for \$17,000, and 1989 Pierce for \$5,000, respectively. Upon dissolution of the former relief association, all three vehicles were transferred to the Adah Volunteer Fire Department Relief Association but still retain the former relief association's name on the titles, along with an affiliated fire company's name on two of the titles. All three titles should be retitled in the name of only the Adah Volunteer Fire Department Relief Association.

Criteria: Prudent business practice dictates that the relief association should maintain sole ownership of all equipment purchased by only the relief association. As such, rescue vehicles purchased by the relief association, titled in the relief association and affiliated fire company's name, and then transferred to another relief association should be retitled in the name of the relief association with possession and ownership.

RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – (Continued)**

Cause: The former relief association officials did not provide a reason why this occurred.

Effect: As a result of the rescue vehicles retaining the name of the former relief association and in two cases with the affiliated fire company, the assets may not be properly safeguarded.

Recommendation: Due to the dissolution of the former relief association, we are providing officials of the Adah Volunteer Fire Department Relief Association copies of this report so that they are aware of the conditions that were detected during the course of our audit of the former relief association. We recommend that the Adah Volunteer Fire Department Relief Association officials ensure that all three rescue vehicles are titled in only the name of the Adah Volunteer Fire Department Relief Association. If such action is not taken, we recommend that the Adah Volunteer Fire Department Relief Association be reimbursed \$22,750 by the Adah Volunteer Fire Department. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: The former relief association management agreed with the finding as presented at the audit exit conference; however, the former relief association dissolved as of December 7, 2023.

Auditor's Conclusion: We are concerned by the former relief association's failure to correct this previously reported audit finding. Since the former relief association dissolved its organization and consequently transferred its assets to the Adah Volunteer Fire Department Relief Association, Adah Volunteer Fire Department Relief Association management should strive to implement the recommendation and corrective action noted in this audit report.

**Finding No. 5 – Failure To Maintain A Complete And Accurate Equipment Roster And Failure To Complete A Donation Of Equipment Agreement**

Condition: The former relief association failed to maintain a complete and accurate roster of equipment owned by the former relief association. Specifically, the former relief association purchased \$22,000 of equipment during the current audit period but there was no equipment roster created or maintained for these purchases. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis to account for the equipment owned by the former relief association. Further, the former relief association failed to complete a donation of equipment agreement for the transfers of equipment to the Adah Volunteer Fire Department Relief Association and failed to update the equipment roster for such transfers.



RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – (Continued)**

Criteria: Prudent business practice dictates that the relief association should establish adequate internal control procedures to ensure the maintenance of a cumulative equipment roster of all items purchased by the relief association and also, perform and document an annual physical inventory of all operable equipment in order to provide an effective accounting control over the relief association's equipment.

In addition, the equipment transferred from the former relief association should be documented using a donation of equipment agreement to evidence the propriety of the former relief association equipment transferred to Adah Volunteer Fire Department Relief Association.

A cumulative equipment roster of all relief association equipment should include all the following:

- Types of equipment purchased
- Dates of purchase
- Unit costs
- Names of suppliers
- Serial numbers, if applicable
- Current locations of items
- Final dispositions of sold or damaged equipment
- Evidence of the performance and results of an annual physical inventory

Cause: The former relief association officials did not provide a reason why this occurred.

Effect: The failure to properly record equipment purchases in a detailed equipment roster prevents officials from effectively monitoring the former relief association's equipment purchases. In addition, the failure to maintain a detailed equipment roster and perform an annual physical inventory of equipment prevents adequate accountability for, and safeguarding of the former relief association equipment. Further, failure to complete a donation of equipment agreement does not ensure adequate documentation of the transfer of the equipment to the Adah Volunteer Fire Department Relief Association.

RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – (Continued)**

Recommendation: Due to the dissolution of the former relief association, we are providing officials of the Adah Volunteer Fire Department Relief Association copies of this report so that they are aware of the conditions that were detected during the course of our audit of the former relief association. We recommend that relief association officials compile and maintain a complete and accurate roster of all relief association owned equipment. In addition, the equipment transferred from the former relief association should be documented using a donation of equipment agreement to evidence the propriety of the relief association equipment actually transferred to Adah Volunteer Fire Department Relief Association. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: The former relief association management agreed with the finding as presented at the audit exit conference; however, the former relief association dissolved as of December 7, 2023.

Auditor's Conclusion: We are concerned by the former relief association's failure to maintain a complete and accurate equipment roster. Since the former relief association dissolved its organization and consequently transferred its assets to the Adah Volunteer Fire Department Relief Association, Adah Volunteer Fire Department Relief Association management should strive to implement the recommendation and corrective action noted in this audit report.

RONCO COMMUNITY 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

Ronco Community Volunteer Firemen's Relief Association Governing Body:

**Mr. Josh Silbaugh**  
President

**Mr. Gary Fisher**  
Vice President

**Ms. Nicole Lovett**  
Secretary

**Mr. Darrell Hicks, Jr.**  
Treasurer

Adah Volunteer Fire Department Relief Association Governing Body:

**Mr. James Blosser**  
President

**Mr. Matt Hunchuck**  
Vice President

**Mr. Louis C. Otto**  
Secretary

**Mr. Travis Moore**  
Treasurer

RONCO COMMUNITY VOLUNTEER FIREMEN'S RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

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

**Mr. Louis C. Otto**  
Secretary  
German Township

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).