

COMPLIANCE AUDIT

Shaler Township Volunteer Firemen's Relief Association of Shaler Township, Allegheny County, Pennsylvania

For the Period
January 1, 2022, to December 31, 2024

November 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Mr. Tony Ahern, Acting President
Shaler Township Volunteer Firemen's
Relief Association of Shaler
Township, Allegheny County,
Pennsylvania

We have conducted a compliance audit of the Shaler Township Volunteer Firemen's Relief Association of Shaler Township, Allegheny County, Pennsylvania (relief association) for the period January 1, 2022, to December 31, 2024. 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.

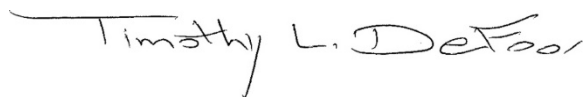
Relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the relief association's administration of state aid and accumulated relief association funds complies with applicable state laws, contracts, bylaws, and administrative 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 objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, because of the significance of the matter described in Finding No. 2 below and discussed later in this report, the relief association did not, in all significant respects, comply 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, collectively as a whole, for the period January 1, 2022, to December 31, 2024. Therefore, the relief association may be subject to the potential withholding of its future state aid distribution, as discussed in the Potential Withhold of State Aid section of this report.

- Finding No. 1 – Duplicate Payments
- Finding No. 2 – Lack Of Supporting Documentation For Ownership Of A Rescue Vehicle
- Finding No. 3 – Failure To Provide Pennsylvania Sales Tax Exemption Certificate To Vendors
- Finding No. 4 – Inadequate Relief Association Bylaws
- Finding No. 5 – Insufficient Surety (Fidelity) Bond Coverage
- Finding No. 6 – Failure To Properly Document Minutes Of Relief Association Meetings
- Finding No. 7 – Failure To Maintain A Complete And Accurate Cumulative Equipment Roster And Failure To Conduct An Annual Physical Inventory Of Equipment
- Finding No. 8 – Failure To Maintain A Complete And Accurate Membership Roster

We are concerned by the number of findings noted and strongly encourage timely implementation of the recommendations noted in this audit report.

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



Timothy L. DeFoor
Auditor General
October 28, 2025

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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 is 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>
Shaler Township	Allegheny	\$169,331	\$168,958	\$171,462

Based on the relief association’s records, its total cash and investments as of December 31, 2024, were \$1,180,882, as illustrated below:

Cash	\$ 580,706
Fair Value of Investments	<u>600,176</u>
Total Cash and Investments	<u>\$ 1,180,882</u>

BACKGROUND – (Continued)

Based on the relief association’s records, its total expenditures for the period January 1, 2022, to December 31, 2024, were \$458,637, 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	\$ 171,202
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Fire Services:

Equipment purchased	\$ 183,776
Equipment maintenance	49,989
Training expenses	31,744
Fire prevention materials	722

Total Fire Services	<u>\$ 266,231</u>
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Administrative Services:

Bond premiums	\$ 489
Officer compensation	2,400
Other administrative expenses	3,482

Total Administrative Services	<u>\$ 6,371</u>
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Other Expenditures:

Undocumented expenditure *	\$ 161
Duplicate expenditures – See Finding No. 1	14,031
Sales tax paid – See Finding No. 3	641

Total Other Expenditures	<u>\$ 14,833</u>
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Total Expenditures	<u><u>\$ 458,637</u></u>
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* The relief association was unable to provide adequate supporting documentation evidencing the propriety of a \$161 expenditure made during calendar year 2024. We disclosed this issue to relief association officials during the conduct of our audit, but we did not include a finding in this report due to the relatively low dollar amount.

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 organizations are separate, legal entities. The relief association is affiliated with the following fire service organizations:

Bauerstown Volunteer Fire Department

Cherry City Volunteer Fire Company

Elfinwild Volunteer Fire Company

Shaler Villa Fire Company

Sharps Hill Volunteer Fire Department

Undercliff Volunteer Fire Company

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Duplicate Payments

Condition: On July 21, 2024, the relief association incurred expenditures of \$13,169 and \$862 for equipment purchases. On October 12, 2024, the relief association erroneously issued duplicate payments for the same two expenditures. Because no goods or services were received for the duplicate payments, they are considered unauthorized expenditures. The relief association did not secure reimbursement for the duplicate payments during the current audit period.

Criteria: Adequate accounting and internal control procedures should be implemented to prevent duplicate payment of invoices and to ensure duplicate payments are identified and reimbursement is received timely.

Cause: Relief officials stated that they were not aware that they had made duplicate payments.

Effect: As a result of making duplicate payments and failing to obtain reimbursement, the funds were unavailable for other general operating expenses or for investment purposes.

Recommendation: We recommend that the relief association be reimbursed \$13,169 and \$862 for the erroneous duplicate payments. Relief association officials should pursue recovery of the funds by contacting the vendor directly. In addition, the relief association officials should establish accounting and internal control procedures to ensure proper monitoring of future relief association expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management Response: Relief association management agreed with the finding as presented at the audit exit conference and, as a result of our audit, the relief association was reimbursed \$13,169 and \$862 by the vendor.

Auditor's Conclusion: We reviewed documentation verifying that reimbursement of \$13,169 and \$862 was received from the vendor. Compliance will be subject to verification during the next audit.

Finding No. 2 – Lack Of Supporting Documentation For Ownership Of A Rescue Vehicle

Condition: The VFRA Act allows for relief associations to purchase vehicles used for emergency response. On January 16, 2024, the relief association solely purchased a rescue vehicle for \$13,000. However, documentation supporting the relief association's 100% ownership interest, specifically a copy of the title for the vehicle or a signed ownership agreement, was not provided for audit. In addition, the vehicle was not included on the relief association's equipment roster.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Criteria: Prudent business practice dictates that when the relief association is the sole purchaser of an emergency response vehicle, the vehicle should either be titled in the name of the relief association or the relief association should execute a formal ownership agreement that clearly defines its 100% ownership interest in the event the vehicle is sold, transferred or otherwise disposed.

Cause: The relief association officials stated that they were unable to locate a copy of the title and did not execute an ownership agreement.

Effect: As a result of the relief association not being able to provide a title for the rescue vehicle or executing an ownership agreement defining the relief association's 100% ownership interest, the relief association's asset was not properly safeguarded. Furthermore, the relief association's future state aid allocations may be withheld until compliance with the finding's recommendation.

Recommendation: We recommend that the relief association provide our Department with evidence that the rescue vehicle was titled in the name of the relief association or provide an ownership agreement that details the relief association's 100% ownership interest in the event the rescue vehicle is sold, transferred or otherwise disposed. If such action is not taken, we recommend that the relief association be reimbursed \$13,000 for the initial cost of the rescue vehicle. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Due to the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and during the next audit of the relief association.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Failure To Provide Pennsylvania Sales Tax Exemption Certificate To Vendors

Condition: During the audit period, the relief association paid \$641 in Pennsylvania sales tax to vendors for the purchase of equipment and services by failing to provide its sales tax exemption certificate to the vendors. Additionally, the relief association incurred \$185 in Pennsylvania sales tax subsequent to the audit period.

Criteria: Section 7415(e) of the VFRA Act states:

A volunteer firefighters' relief association organized or conducted in accordance with the requirements of this section shall be regarded as a charitable corporation for all purposes, including the right to establish exemption from the operation of certain taxes.

Cause: The relief association officials stated that they did not realize that they had paid Pennsylvania sales tax.

Effect: As a result of the relief association's failure to provide a sales tax exemption certificate to the vendors from which the relief association purchased equipment and/or services, the relief association erroneously paid a total of \$826 in Pennsylvania sales tax which reduced the funds otherwise available for general operating expenditures and for investment purposes.

Recommendation: We recommend that the relief association officials seek a refund of the sales tax paid, in the amount of \$826, by filing an appeal form (REV-65BA) with the Pennsylvania Department of Revenue's Board of Appeals. In addition, we recommend that, in the future, relief association officials furnish its sales tax exemption certificate to all vendors from which the relief association purchases equipment and/or services. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification during the next audit.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Inadequate Relief Association Bylaws

Condition: The existing bylaws of the relief association do not contain certain mandatory provisions required by Section 7415(c) of the VFRA Act. Specifically, the bylaws do not address the requirements for the disbursing officer to be bonded by corporate surety for faithful performance of duty.

Criteria: The relief association's bylaws did not contain the following provision as defined in Section 7415(c)(4) of the VFRA Act:

Require 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 funds of the association.

Cause: Relief association officials indicated that they were unaware of the mandatory provision established by the VFRA Act.

Effect: As a result of the mandatory provisions not being included in the bylaws, the relief association may not have conducted its affairs in compliance with the VFRA Act.

Recommendation: We recommend that the relief association officials review and update the bylaws governing their organization to meet the requirements set forth in the VFRA Act. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification during the next audit.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Insufficient Surety (Fidelity) Bond Coverage

Condition: During the audit period, the relief association did not maintain sufficient surety (fidelity) bond coverage on its authorized disbursing officer necessary to cover the relief association's maximum cash balance. The relief association's surety (fidelity) bond coverage amount was \$500,000; however, at times during the audit period, the relief association's maximum cash balance exceeded the surety bond coverage.

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

Require 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: Relief association officials failed to monitor the relief association's maximum cash balance during the audit period to ensure that the surety (fidelity) bond coverage on the relief association's authorized disbursing officer complied with the provisions of the VFRA Act.

Effect: As a result of the insufficient surety (fidelity) bond coverage on the authorized disbursing officer, the relief association's maximum cash balance during the audit period was not adequately safeguarded in the event the disbursing officer commits a wrongful or fraudulent act. Additionally, without sufficient surety bond coverage, the relief association is not in compliance with the VFRA Act.

Recommendation: We recommend that the relief association ensure that its surety (fidelity) bond on the relief association's authorized disbursing officer sufficiently covers the relief association's maximum cash balance as required by the VFRA Act. This requirement may be accomplished by increasing the surety (fidelity) bond coverage on the relief association's authorized disbursing officer to an amount greater than the expected maximum cash balance of the relief association, or by decreasing the relief association's maximum cash balance through a transfer of funds to an authorized investment account. In addition, relief association officials should monitor the relief association's cash balance to ensure that unexpected events affecting the relief association's current funds do not again result in insufficient surety (fidelity) bond coverage on the relief association's authorized disbursing officer. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Management Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification during the next audit.

Finding No. 6 – Failure To Properly Document Minutes Of Relief Association Meetings

Condition: The relief association failed to properly document the minutes of its meetings as required by the VFRA Act and the relief association's bylaws. Specifically, the meeting minutes did not contain detailed documentation of bills to be paid. As such, the relief association's records do not reflect the approval of all financial transactions that occurred during the audit period. In addition, the relief association meeting minutes for March, May, September, and November of 2024, did not contain the signature of the recording officer (secretary).

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 relief association's bylaws at Article VII, Section 4 states, in part:

It shall be the duty of the Secretary to keep a correct and complete record of the proceedings of all meetings.

In addition, prudent business practice dictates that the relief association officials should ensure that meeting minutes are signed and dated by the recording officer.

Cause: The relief association officials stated that they were never required to add each expenditure in detail to the treasurer's report attached to the meeting minutes. In addition, the relief association officials did not provide a reason why the recording officer did not sign all the meeting minutes.

Effect: Without detailed minutes of meetings that address all financial-related transactions and that are signed and dated by the recording officer, there is insufficient evidence that relief association business was documented and presented before the membership for approval.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – (Continued)

Recommendation: We recommend that the relief association officials maintain detailed minutes of meetings as required by the VFRA Act and the relief association's bylaws, evidencing the discussion and approval of all financial-related business conducted by the relief association. We also recommend that the relief association officials ensure that all meeting minutes are signed and dated by the recording officer of the relief association to ensure the validity of the meeting minutes. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management Response: Relief association management did not agree with the finding as presented at the audit exit conference and stated that they were not aware of this requirement.

Auditor's Conclusion: We continue to advise that all relief association expenditures be recorded in the meeting minutes to document membership approval and that the recording officer sign and date the meeting minutes for validity. Compliance will be subject to verification during the next audit.

Finding No. 7 – Failure To Maintain A Complete And Accurate Cumulative Equipment Roster And Failure To Conduct An Annual Physical Inventory Of Equipment

Condition: The relief association failed to maintain a complete and accurate cumulative roster of equipment owned by the relief association. Although a roster of relief association owned equipment was provided during the current audit, the roster was incomplete as it did not contain all equipment, the names of suppliers (vendors), dates of purchase, cost of equipment, and serial numbers necessary to accurately identify equipment owned by the relief association. In addition, there was no evidence that a physical inventory of equipment was conducted on an annual basis to account for the equipment owned by the relief association.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 7 – (Continued)

Criteria: Prudent business practice dictates that the relief association establish adequate internal control procedures to ensure the maintenance of a complete and accurate cumulative roster of equipment purchased by the relief association and that the performance of an annual physical inventory of all equipment is documented. A complete and accurate cumulative equipment roster of all relief association purchased equipment should include the following:

- Types of equipment purchased
- Dates of purchase
- Unit costs
- Names of suppliers from which the equipment was purchased
- Serial numbers, if applicable
- Current location(s) of items
- Final dispositions if damaged, sold or disposed of
- Evidence of the performance, date, and results of an annual physical inventory

Cause: The relief association officials indicated that they tried to provide a complete and accurate equipment roster but were not able to due to lack of cooperation from the affiliated fire departments.

Effect: Failure to properly record equipment purchases in a complete and accurate cumulative equipment roster prevents relief association officials from effectively monitoring the relief association's equipment purchases. In addition, failure to maintain a complete and accurate cumulative equipment roster and failure to perform an annual physical inventory of the equipment prevents adequate accountability for, and safeguarding of, relief association assets.

Recommendation: We recommend that the relief association officials maintain a complete and accurate cumulative equipment roster of all relief association equipment. Furthermore, the relief association should ensure an annual physical inventory of all relief association purchased equipment is performed and documented. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification during the next audit.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 8 – Failure To Maintain A Complete And Accurate Membership Roster

Condition: The relief association officials did not maintain a complete and accurate roster of relief association members.

Criteria: Relief association officials should maintain a complete and accurate roster of all current and former relief association's members who qualify for association benefits as identified by criteria set forth in the relief association's bylaws.

The relief association's bylaws at Article VII, Section 4 states, in part:

To keep a correct roll of the active and honorary members of each company...

Prudent business practice dictates that a comprehensive roster of all relief association members should include, at minimum, the following:

- Names of each member
- Members' mailing addresses
- Members' date of birth
- Dates of memberships (start date and resignation or date of death)
- Membership classification, if applicable

Cause: Relief association officials indicated that they tried to maintain a complete and accurate membership roster but were not able to due to lack of cooperation from the affiliated fire departments.

Effect: Failure to maintain a comprehensive membership roster could result in the payment of benefits to nonmembers or exclude eligible relief association members from receiving authorized benefits.

Recommendation: We recommend that the relief association officials compile and maintain a complete and accurate roster of all current and former relief association's members. For additional guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification during the next audit.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
POTENTIAL WITHHOLD OF STATE AID

A condition such as that reported by Finding No. 2 contained in this audit report may lead to a total withholding of state aid in the future unless that finding is corrected. However, such action may not be considered if sufficient documentation is provided within 60 days to verify compliance with this department's recommendations. Such documentation should be submitted by the relief association to: Department of the Auditor General, Bureau of Fire Relief Audits, Room 316E Finance Building, Harrisburg, PA 17120.

SHALER TOWNSHIP VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF SHALER
TOWNSHIP, ALLEGHENY COUNTY, PENNSYLVANIA
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Joshua D. Shapiro
Governor
Commonwealth of Pennsylvania

Shaler Township Volunteer Firemen's Relief Association of Shaler Township, Allegheny
County, Pennsylvania Governing Body:

Mr. Tony Ahern
Acting President

Mr. James Delach
Treasurer

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

Ms. Judith Kording
Secretary
Shaler 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.