

# COMPLIANCE AUDIT

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## South Pymatuning Volunteer Fire's Relief Association

Mercer County, Pennsylvania

For the Period

January 1, 2020, to December 31, 2023

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September 2024



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Ms. Jenna Bush, President  
South Pymatuning Volunteer Fire's  
Relief Association  
Mercer County

We have conducted a compliance audit of the South Pymatuning Volunteer Fire's Relief Association (relief association) for the period January 1, 2020, to December 31, 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 relief association took appropriate corrective action to address the finding contained in our prior audit report.
2. 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 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.

Based on our audit procedures, we conclude that, for the period January 1, 2020, to December 31, 2023:

- The relief association took appropriate corrective action to address the finding contained in our prior audit report.
- 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 findings listed below and discussed later in this report.

Finding No. 1 – Inappropriate Ownership Of Rescue Vehicle

Finding No. 2 – Failure To Secure Ownership Interest In Jointly Purchased Equipment

Finding No. 3 – Inadequate Signatory Authority For The Disbursement Of Funds And Incorrect Signature Card At Financial Institution

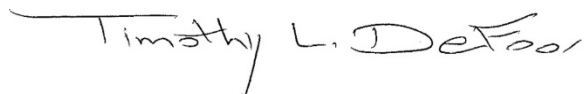
Finding No. 4 – Inadequate Internal Controls

Finding No. 5 – Inadequate Minutes Of Meetings And Relief Association Bylaws

Finding No. 6 – Failure To Disclose Related Party Transactions

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  
July 18, 2024

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## BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code<sup>1</sup>, and the Volunteer Firefighters' Relief Association Act<sup>2</sup> ("VFRA Act"), 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<sup>3</sup> (commonly referred to as Act 205) 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.

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<sup>1</sup> 72 P.S. § 403 (as last amended by Act 44 of 2017).

<sup>2</sup> 35 Pa.C.S. § 7411 *et seq.* See specifically, 35 Pa.C.S. § 7418 (amended by Act 91 of 2020).

<sup>3</sup> 53 P.S. § 895.701 *et seq.* (Act 205 of 1984, as amended by Act 119 of 1990).

**BACKGROUND – (Continued)**

The 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>
South Pymatuning Township	Mercer	\$13,775	\$12,286	\$14,740	\$14,910

Based on the relief association’s records, its total cash as of December 31, 2023, was \$15,472, as illustrated below:

Cash	<u><u>\$ 15,472</u></u>
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Based on the relief association’s records, its total expenditures for the period January 1, 2020, to December 31, 2023, were \$60,235, 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>4</sup> **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	<u>\$ 5,231</u>
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Fire Services:

Equipment purchased	\$ 42,581
Equipment maintenance	10,730
Training expenses	740
Total Fire Services	<u>\$ 54,051</u>

Administrative Services:

Bond premiums	\$ 300
Other administrative expenses	653
Total Administrative Services	<u>\$ 953</u>

Total Expenditures	<u><u>\$ 60,235</u></u>
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<sup>4</sup> 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 is affiliated with the following fire service organization:

South Pymatuning Volunteer Fire Department

SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
STATUS OF PRIOR FINDING

COMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

The relief association has complied with the prior audit finding and recommendation, as follows:

- Undocumented Expenditure

By receiving reimbursement of \$1,500 from the affiliated fire company for the undocumented expenditure that was made in the prior audit period.



SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Inappropriate Ownership Of Rescue Vehicle**

Condition: On July 26, 2021, the relief association purchased a 2001 MJI rescue boat, in the amount of \$7,000, to carry personnel and safeguard equipment; however, the title to the boat was inappropriately issued in the name of the fire company.

Criteria: Prudent business practice dictates that the relief association should maintain sole ownership of all equipment purchased by the relief association. As such, rescue vehicles purchased by the relief association are to be titled in the name of the relief association.

Cause: The relief association officials indicated that the fire company originally purchased the boat and then decided to sell the boat to the relief association; however, they forgot to transfer the title into the name of the relief association.

Effect: As a result of the rescue vehicle being inappropriately titled in the name of the fire company, this relief association asset was not properly safeguarded.

Recommendation: We recommend that the rescue vehicle be titled in the name of the relief association. If such action is not taken, we recommend that the relief association be reimbursed \$7,000. 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, as a result of our audit, the 2001 MJI Recue Boat was titled solely in the name of the relief association on April 26, 2024.

Auditor's Conclusion: We reviewed documentation verifying that the 2001 MJI Rescue Boat was titled solely in the name of the relief association. Compliance will be subject to verification through our next audit.

**Finding No. 2 – Failure To Secure Ownership Interest In Jointly Purchased Equipment**

Condition: On March 22, 2023, the relief association expended \$4,417 on a siren, console and emergency lighting on a 2022 Ford F-350 owned by the fire company without properly securing its ownership interest.

SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – (Continued)**

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.

Prudent business practice dictates that the relief association should secure its proportional ownership interest in the vehicle that has equipment purchased by the relief association by executing a formal written agreement that enumerates the relief association's proportional share of the cost of the vehicle. Such agreement shall specify that the relief association shall receive its prorated share of the proceeds upon sale of the vehicle, in the event the vehicle is ever sold.

Cause: The relief association officials indicated that they were unaware of the need for an agreement.

Effect: The failure to adequately secure the proportional share of ownership interest in the vehicle for which relief association purchased equipment was installed places the relief association's ownership interest at greater risk.

Recommendation: We recommend that the relief association officials execute a formal written agreement with the fire company that enumerates the relief association's proportional ownership interest in the vehicle as well as stipulating that the proportionate sales proceeds shall revert to the relief association in the event the vehicle is ever sold. If such action is not taken, we recommend that the relief association be reimbursed \$4,417. 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 through our next audit.

SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 3 – Inadequate Signatory Authority For The Disbursement Of Funds And  
Incorrect Signature Card At Financial Institution**

Condition: During the current audit engagement, we identified 20 checks out of 67 checks, drawn on the relief association's checking account that did not contain the proper signatory authority. Specifically, for the 20 checks, we found:

- Three checks contained only the signature of the disbursing officer.
- Eight checks contained two signatures; however, the two signatures did not include the relief association disbursing officer. These eight checks were signed by the Relief Association President and the Assistant Fire Chief, who was not an authorized officer as stated in the relief association's bylaws.
- Nine checks contained the signatures of the relief association's disbursing officer and the Assistant Fire Chief.

In addition, the signature card on file at the relief association's financial institution contains three authorized signers; however, only two of the three authorized signers are relief association officers. The other authorized signer is the Assistant Fire Chief who is a relief association member but not a relief association officer.

Criteria: Section 7415(c)(3) of the VFRA Act states, in part:

The bylaws shall require that the signatures of at least two officers, one of whom shall be the disbursing officer, shall be required to bind the association by formal contract or to issue a negotiable instrument.

In addition, the relief association's bylaws at Article VIII, Section 1 states, in part:

The signatures of at least two officers, one of whom shall be the treasurer, shall be required for the issuance of relief [*Sic*] association checks...

Furthermore, prudent business practice dictates that the relief association has sufficient internal control procedures in place to ensure the signatures of at least two relief association officials are included on all negotiable instruments. Adequate internal control procedures require that checks be signed only after the propriety of the expenditure has been determined and the payee, date, and amount to be paid has been confirmed. Additionally, responsible relief association officers should compare this information with supporting documentation, such as invoices, contracts, etc., prior to approving the checks.

SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 3 – (Continued)**

Cause: The relief association officials indicated that they were unaware that the disbursing officer had to sign every check and that the Assistant Fire Chief was not allowed to sign the checks.

Effect: Issuing checks with the signature of only one relief association officer and without the signature of the disbursing officer negates the relief association's internal control over the disbursement process. As a result, assets were placed at greater risk as expenditures were being made without the disbursing officer and/or a second relief association officer having the opportunity to verify the propriety of the expenditures. The application of appropriate authorized signatures, after evaluating the propriety of the expenditure, reduces the risk of misappropriation and the risk of errors occurring and going undetected. Also, having a non-officer on the signature card makes the relief association susceptible to a greater risk of fraud.

Recommendation: We recommend that the relief association officials establish adequate internal control procedures to ensure that the signatures of at least two authorized relief association officers, one of whom shall be the relief association Treasurer/dispersing officer, are included on all relief association negotiable instruments as defined by the VFRA Act and the relief association's bylaws. In addition, the signature cards at the relief association's financial institution must be updated to reflect the signatures of only authorized relief association officers. 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 through our next audit.

SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – Inadequate Internal Controls**

Condition: The relief association has failed to establish adequate internal controls. The following conditions noted during the current audit period are indicative of internal control weaknesses:

- Two checks amounting to \$7,201 were issued to “Cash.” However, the relief association provided documentation evidencing the propriety of the expenditures.
- Two checks amounting to \$689 were issued to “Account Number” instead of a payee name. However, the relief association provided documentation evidencing the propriety of the expenditures.
- The signature of only one officer was used to disburse funds from the relief association checking account for three checks (See Finding No. 3).
- The signature of the disbursing officer was not used to disburse funds from the relief association checking account for eight checks (See Finding No. 3).
- Ledgers were not utilized to record the transactions of the relief association accounts.
- A journal was not maintained to record the receipts and disbursements of the relief association for financial transactions that occurred in 2020.
- Bank reconciliations were not performed.
- Financial related activities were not presented, discussed, and approved at relief association meetings (See Finding No. 5).
- Periodic physical inventories of equipment owned were not performed.

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.

In addition, Article V, Sections 1 and 2 of the relief association's bylaws states, in part:

Funds of this association shall not be expended for any purpose other than those authorized by the provisions of Act 84 and the association bylaws.

All expenditures must be made through a relief association account and recorded, in detail, in the association journal and ledger.

SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – (Continued)**

Furthermore, prudent business practice dictates that:

- Checks should not be issued payable to “Cash” or to “Account Number.”
- The signatures of at least two officers, one being that of the disbursing officer, shall be required to disburse funds.
- Journals and ledgers should be maintained to record all receipts and disbursements.
- Monthly bank reconciliations should be performed.
- Detailed meeting minutes must be maintained to accurately document relief association business.
- Periodic physical inventories be conducted for equipment.

Cause: The relief association officials indicated that the current relief association officers followed what was done by the prior relief association officers and they were not aware that they were doing anything wrong or inadequate.

Effect: The failure to establish adequate internal controls prevented the relief association from adequately safeguarding its assets and prevented the verification as to whether relief association business was presented before the membership for discussion and approval. Furthermore, the lack of effective internal controls places the relief association funds at greater risk for misappropriation.

Recommendation: We recommend that the relief association officials adopt internal control procedures which will require the following:

- Prohibition of checks issued payable to “Cash” or to “Account Number.”
- The signatures of at least two authorized relief association officers, one being that of the disbursing officer, to disburse funds.
- Maintenance of journals and ledgers to record all receipt and disbursement transactions.
- Performance of monthly bank reconciliations.
- Presentation, discussion, and approval of financial activities at relief association meetings.
- Periodic physical inspections of equipment owned.

For further guidance, please refer to the Auditor General’s publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTER’S RELIEF ASSOCIATION.

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 through our next audit.

SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – Inadequate Minutes Of Meetings And Relief Association Bylaws**

Condition: The relief association failed to maintain detailed minutes of meetings as required by the VFRA Act and the relief association's bylaws. Specifically, the relief association's minutes did not address all financial-related transactions that occurred during the audit period and meetings were only held in eight months during calendar year 2020, and held in 11 months during calendar years 2021, 2022, and 2023. Also, the relief association's meeting minutes were not maintained separately from those of the fire company. In addition, the meeting minutes were not signed and dated by the recording officer. Furthermore, the existing bylaws of the relief association contains language to conduct business pertaining to the disbursement, investment, and purchase of funds that is based on Act 84 of June 11, 1968. The relief association has not updated the bylaws to govern their organization to meet the requirements set forth in the VFRA Act.

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 II, Section 1 states, in part:

Regular meetings of this association shall be held on the fourth Sunday of each month immediately following the regular meeting of the South Pymatuning Volunteer Firemens association.

In addition, the relief association's bylaws at Article V, Section 1 states, in part:

Funds of this association shall not be expended for any purpose other than those authorized by the provisions of Act 84 and the relief association bylaws.

Also, the relief association's bylaws at Article VI, Section 6 states, in part:

Section 6 (e) of Act 84 provides for various types of expenditures which can be made with relief association funds at the discretion of the membership.

Furthermore, the relief association's bylaws at Article VII, Section 1 states, in part:

Funds of this association may be invested in any security authorized by the provisions of Section 6 (c) of Act 84.

SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – (Continued)**

Cause: The relief association officials indicated that they were unaware of the existence of the relief association's bylaws and that the meeting minutes needed to be signed and dated by the secretary. In addition, the relief association officials did not provide a reason why financial transactions were not addressed within the meeting minutes, why the relief association meeting minutes were maintained with those of the fire company, or why the bylaws were not updated to meet the requirements of the VFRA Act.

Effect: Without holding regular meetings and maintaining detailed minutes of meetings that address all financial-related transactions that are signed and dated and are maintained separately from those of the fire company, evidence that relief association business was presented before the membership for approval does not exist. As a result of the relief association not updating the bylaws to meet the appropriate requirements, the relief association may have conducted its affairs without proper authorization.

Recommendation: We recommend that the relief association officials hold all required meetings and 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 maintained separately from those of the fire company and that the meeting minutes are signed and dated by the Secretary of the Relief Association to ensure the validity of the meeting minutes. In addition, we recommend that the relief association officials remove the language referring to Act 84 by updating the bylaws governing their organization so that the bylaws 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'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 through our next audit.

**Finding No. 6 – Failure To Disclose Related Party Transactions**

Condition: Relief association officials failed to disclose related party transactions to the relief association membership. The relief association did business with a local bank and a vendor that employs relief association officers. During the current audit period, the relief association expended \$6,112 in equipment purchases with this vendor. In addition, as of December 31, 2023, the bank holds 100 percent of the relief association assets.



SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 6 – (Continued)**

Criteria: A related party transaction occurs when the relief association does business with a vendor that employs or is owned by a relief association officer or a member of an officer's immediate family. Such a transaction may provide a less than arm's length financial benefit to such officer or member of such officer's immediate family through a commission or a profit from a sale.

Best business practices dictate that all potential related party transactions should be disclosed to the membership and recorded in the minutes of relief association meetings. In addition, all officers and/or members involved with a business that is party to the related party transaction should abstain from all votes concerning such transactions.

Cause: Relief association officials indicated that they were unaware that related party transactions needed to be disclosed to the membership and that the officers needed to abstain from voting on business pertaining to their place of employment.

Effect: The failure to properly disclose related party transactions may create potential conflicts of interest which could result in the relief association being involved in less than arm's length financial transactions.

Recommendation: We recommend that the relief association officials take the actions necessary to eliminate the appearance of conflicts of interests. Actions should include, but are not limited to, written notification to the relief association membership for each related party transaction, and the abstention from decisions and voting rights by the relief association officials who are involved owners of businesses that have business dealings with the relief association. These actions should be documented in the relief association's minutes. Furthermore, the relief association officials should closely review all related party transactions to ensure that all transactions are at arm's length, i.e., the cost of the services rendered by the firm is competitive.

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 through our next audit.

SOUTH PYMATUNING VOLUNTEER FIRE'S RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

**The Honorable Joshua D. Shapiro**  
Governor  
Commonwealth of Pennsylvania

South Pymatuning Volunteer Fire's Relief Association Governing Body:

**Ms. Jenna Bush**  
President

**Mr. Michael Kilcoyne**  
Vice President

**Ms. Yvonne Robison**  
Secretary

**Mr. Michael Kudelko**  
Treasurer

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

**Mr. Keith McKnight**  
Secretary  
South Pymatuning 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).