

LIMITED PROCEDURES ENGAGEMENT

The Oakdale Volunteer Firemen's Relief Association

Allegheny County, Pennsylvania

For the Period

January 1, 2022, to December 31, 2024

March 2026



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Mr. Colin Claus, President
The Oakdale Volunteer Firemen's
Relief Association
Allegheny County

We have conducted a Limited Procedures Engagement (LPE) of The Oakdale Volunteer Firemen's Relief Association (relief association) for the period January 1, 2022, to December 31, 2024. The LPE 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 LPE were to determine if the relief association expended funds for authorized purposes and received and deposited state aid funds per the requirements of the VFRA Act and Act 205 of 1984. The scope of our engagement primarily focused on tests of documentary evidence supporting the financial transactions recorded by the relief association for a selection of transactions occurring within the LPE period. The procedures we performed are summarized below.

- Determined the number and amount of expenditures made by the relief association by reviewing its accounting journals, ledgers, and custodial accounts, as applicable. The relief association expended \$33,677 during the LPE period.
- Tested expenditure transactions made during the LPE period totaling \$33,375 by reviewing documentation including bank statements, cancelled checks, invoices, receipts, and meeting minutes to determine if expenditures were made in accordance with state law, and where applicable, contracts, bylaws, and administrative procedures.
- Interviewed relief association officials concerning relief association operations and transactions.
- Verified that the correct amount of state aid was timely deposited into the relief association's account by reviewing deposit slips, state aid forms, and/or bank statements.

The LPE 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 engagement objectives. We believe that the evidence obtained provides a reasonable basis to support our LPE results.

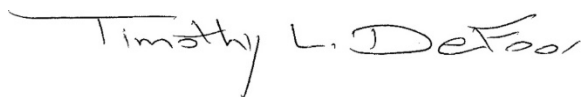
We were not able to obtain an independent confirmation of the investment balance directly from the financial institution. Therefore, while the relief association provided copies of investment statements that indicated that, as of December 31, 2024, the relief association had an investment balance with a fair value of \$21,092, we were not able to verify this investment balance.

Based on the results of the procedures performed during our LPE, we determined that, except for the effects, if any, of the matter described in the preceding paragraph, nothing came to our attention indicating that the relief association expended funds in an unauthorized manner or failed to deposit state aid funds appropriately.

The accompanying schedules included with the background information are presented for purposes of additional analysis. The schedules are not the subject of this engagement; however, certain line items are covered within the scope of the engagement procedures and resulting conclusion.

Our determination to perform an LPE for this engagement period does not preclude the Department from conducting a compliance audit of the relief association in subsequent periods. The relief association should continue to maintain comprehensive documentation.

The contents of this report were discussed with the management of the relief association. We would like to thank relief association officials for the cooperation extended to us during the conduct of this LPE.



Timothy L. DeFoor
Auditor General
March 12, 2026

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BACKGROUND

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

The relief association 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.

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>
Oakdale Borough	Allegheny	\$7,970	\$7,979	\$8,087

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)

Based on the relief association's records, its total cash and investments as of December 31, 2024, were \$42,517, as illustrated below:

Cash	\$ 21,425
Fair Value of Investments	<u>21,092</u>
Total Cash and Investments	<u>\$ 42,517</u>

Based on the relief association's records, its total expenditures for the period January 1, 2022, to December 31, 2024, were \$33,677, as noted below:

Expenditures:

Benefit Services:	
Insurance premiums	<u>\$ 10,887</u>
Fire Services:	
Equipment maintenance	\$ 2,043
Training expenses	<u>180</u>
Total Fire Services	<u>\$ 2,223</u>
Administrative Services:	
Bond premiums	\$ 462
Other administrative expenses	<u>105</u>
Total Administrative Services	<u>\$ 567</u>
Total Investments Purchased	<u>\$ 20,000</u>
Total Expenditures	<u>\$ 33,677</u>

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:

Oakdale Hose Company

THE OAKDALE 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

The Oakdale Volunteer Firemen's Relief Association Governing Body:

Mr. Colin Claus
President

Mr. Glenn Gruber
Vice President

Mr. Joshua Snatchko
Secretary

Mr. Donald Fink
Treasurer

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

Ms. Tammy Heirendt
Secretary
Oakdale Borough

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.