

COMPLIANCE AUDIT

West Hills Regional Fire Department Relief Association of Brownstown and Westmont Boroughs Cambria County, Pennsylvania For the Period January 1, 2022, to December 31, 2024

January 2026



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Mr. Craig Brallier, President
West Hills Regional Fire Department
Relief Association of Brownstown
and Westmont Boroughs
Cambria County

We have conducted a compliance audit of the West Hills Regional Fire Department Relief Association of Brownstown and Westmont Boroughs (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 objectives of the audit were:

1. To determine if the relief association took appropriate corrective action to address the findings 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.

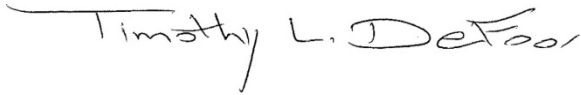
Our audit was limited to the areas related to the objectives identified above and was not, nor was it required to be, conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

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, 2022, to December 31, 2024,

- The relief association took appropriate corrective action to address the findings 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.

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

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

Timothy L. DeFoor
Auditor General
December 19, 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.

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

<u>Municipality</u>	<u>County</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Brownstown Borough	Cambria	\$ 2,808	\$ 2,770	\$ 2,807
Ferndale Borough	Cambria	\$ 6,508	\$ 6,440	\$ 6,527
Lower Yoder Township	Cambria	\$ 6,236	\$ 6,034	\$ 6,082
Westmont Borough	Cambria	\$26,808	\$26,196	\$26,514

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 as of December 31, 2024, was \$135,135, as illustrated below:

Cash	<u>\$ 135,135</u>
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Based on the relief association’s records, its total expenditures for the period January 1, 2022, to December 31, 2024, were \$125,241, 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	<u>\$ 23,400</u>
Fire Services:	
Equipment purchased	\$ 38,382
Equipment maintenance	39,516
Training expenses	11,060
Fire prevention materials	<u>3,188</u>
Total Fire Services	<u>\$ 92,146</u>
Administrative Services:	
Bond premiums	\$ 928
Other administrative expenses *	<u>8,767</u>
Total Administrative Services	<u>\$ 9,695</u>
Total Expenditures	<u>\$ 125,241</u>

* A portion of the other administrative expenses represent \$5,805 expended in calendar years 2022, 2023 and 2024 for preparation of compiled financial statement and tax filing services.

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:

West Hills Regional Fire Department, Inc.

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

WEST HILLS REGIONAL FIRE DEPARTMENT RELIEF ASSOCIATION OF
BROWNSTOWN AND WESTMONT BOROUGHS
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Unauthorized Expenditures

By receiving reimbursement of \$1,452 from the affiliated fire company for the unauthorized expenditures made in the prior audit period.

- Untimely Receipt And Deposit Of State Aid

By timely receiving and depositing all state aid.

We commend the relief association management for its efforts in complying with the findings and recommendations contained in the prior audit report. The relief association management should strive to remain in compliance with all applicable state laws, contracts, bylaws, and administrative procedures.

WEST HILLS REGIONAL FIRE DEPARTMENT RELIEF ASSOCIATION OF
BROWNSTOWN AND WESTMONT BOROUGHES
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Joshua D. Shapiro
Governor
Commonwealth of Pennsylvania

West Hills Regional Fire Department Relief Association of Brownstown and Westmont
Boroughs Governing Body:

Mr. Craig Brallier
President

Mr. William Cornell
Vice President

Mr. Matthew Clawson
Secretary

Mr. Robert Callahan
Treasurer

Mr. Philip Christofes
Financial Secretary

WEST HILLS REGIONAL FIRE DEPARTMENT RELIEF ASSOCIATION OF
BROWNSTOWN AND WESTMONT BOROUGHES
REPORT DISTRIBUTION LIST

The following municipalities allocated foreign fire insurance tax monies to this relief association and received a copy of this report:

Ms. Jessica Porath
Secretary
Brownstown Borough

Ms. Nancy Hofecker
Secretary
Ferndale Borough

Ms. Kara Homan
Secretary
Lower Yoder Township

Ms. Veronica Burket
Secretary
Westmont 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.