



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen

EUGENE A. DePASQUALE
AUDITOR GENERAL

February 5, 2015

Dear Volunteer Firefighters' Relief Association Official,

Thank you for working to ensure that your association complies with Act 118 of 2010. The Department of the Auditor General receives numerous inquiries from VFRA officials, demonstrating how conscientious the associations are in carrying out this responsibility.

The Pennsylvania Constitution and the Fiscal Code¹ prohibit our department from giving pre-audit advice regarding any transaction that we are subsequently required to audit. In other words, since we function as a post-audit agency responsible for auditing the VFRAs, we cannot provide official opinions or guidance that might impair our ability to audit. Therefore, prior to contacting our department, you may want to consult the following resources first:

- Act 118 of 2010, Chapter 74, Subchapter B:
<http://www.legis.state.pa.us/cfdocs/legis/li/uconsCheck.cfm?yr=2010&sessInd=0&act=118>.
- The Department of Community and Economic Development (DCED) website: <http://www.dced.state.pa.us/local-government-services/>. When you enter this website, go to *Volunteer Fire Relief Association (VFRA) database*, then *Report by Category* to find a list of authorized items.
- The Auditor General's website under the tab, *News and Resources*:
<http://www.auditorgen.state.pa.us/vfra-forms-and-publications>. This website includes:
 - Management Guidelines for Volunteer Firefighters' Relief Associations (Please note that these guidelines are being updated to include the most current information);
 - Various forms and schedules, which are presented as examples of how you *may* want to capture information and keep track of expenditures.

¹ Pennsylvania Constitution, Article VIII, Section 10 and The Fiscal Code, Article IV, Section 404

Volunteer Firefighters' Relief Association Official
February 5, 2015
Page Two

If you cannot find an appropriate answer to your question after consulting the aforementioned resources, please send an email directly to the Bureau of Firefighter Relief Audits' inbox at fire@auditorgen.state.pa.us. This is the most expeditious means for receiving a response from our department. We are committed to providing a response within seven business days of receipt of your request.

In addition, we are happy to inform you that the Auditor General is once again planning to hold workshops during 2015, which we know have been helpful to you in the past. The dates and venues will be announced in the near future.

We hope this correspondence has been helpful, and we encourage you to utilize the resources we have provided. If you do not have access to a personal computer or the internet, please contact us at 717-787-1308, and we will assist you with your request within a reasonable amount of time.

Thank you for your attention to this important matter, and thank you again for your efforts.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General