

COMPLIANCE AUDIT

Rohrerstown Fire Company Relief Association

Lancaster County, Pennsylvania
For the Period
January 1, 2017 to December 31, 2018

February 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Kevin Morack, President
Rohrerstown Fire Company
Relief Association
Lancaster County

We have conducted a compliance audit of the Rohrerstown Fire Company Relief Association (relief association) pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and mandated by the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010 (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, for the period January 1, 2017 to December 31, 2018.

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 required to be and was not 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 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.

We were not able to obtain independent confirmations of the cash balance directly from the financial institutions. Therefore, while the relief association provided bank statements that indicated that, as of December 31, 2018, the relief association had a cash balance of \$183,313, we were not able to verify this cash balance.

We were also not able to obtain copies of canceled or imaged checks from the relief association. While the relief association provided bank statements, the relief association failed to provide copies of canceled or imaged checks. Without copies of canceled or imaged checks, we were not able to determine whether two relief association officers authorized and signed the checks as required by Act 118.

Based on our audit procedures, we conclude that, except for the effects, if any, of the matters described in the two preceding paragraphs, for the period January 1, 2017 to December 31, 2018:

- The relief association took appropriate corrective action to address two of the six findings contained in our prior audit report. However, the relief association failed to take appropriate corrective action to address the four remaining findings contained in our prior audit report, as listed below and discussed in the Status of Prior Findings section of this 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 – Noncompliance With Prior Audit Recommendation – Failure To Maintain Minutes Of Meetings

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Inadequate Internal Controls

Finding No. 4 – Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws

Finding No. 5 – Failure To Deposit Proceeds From The Sale Of A Jointly Purchased Vehicle

Four of the five audit findings contained in this report cite conditions that existed in the operation of the relief association during the prior audit period and were not corrected during the current audit period. We are concerned by the number of findings noted and strongly encourage timely implementation of the recommendations noted in this audit report.

The supplementary financial information contained in this report is presented for purposes of additional disclosure and analysis. We performed only limited procedures on the supplementary financial information and, accordingly, express no form of assurance on it.

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.

February 14, 2020



EUGENE A. DEPASQUALE
Auditor General

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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, Act of April 9, 1929, (P.L. 343, No. 176), and the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010, (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, 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, Act of December 18, 1984, (P.L. 1005, No. 205), as amended, 53 P.S. § 895.701 *et seq.* (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.

Act 118 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, Act 118 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 118, 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 association officers therefore have a responsibility to the public to conduct the association's financial affairs in a businesslike manner and to maintain sufficient financial records to support the propriety of all association transactions. Volunteer firefighters' relief association officers are also responsible for ensuring that the 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.

BACKGROUND – (Continued)

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

<u>Municipality</u>	<u>County</u>	<u>2017</u>	<u>2018</u>
East Hempfield Township	Lancaster	\$74,382	\$67,814

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:

Rohrerstown Fire Company

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Failure To Secure Ownership Interest In Jointly Purchased Equipment

By executing a written formal agreement with the affiliated fire company that adequately secures its proportional ownership interest in the jointly purchased vehicle.

- Failure To Maintain A Complete And Accurate Equipment Roster

By maintaining a cumulative inventory roster of all relief association owned equipment.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The relief association has not complied with four of the six prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Failure To Maintain Minutes Of Meetings

- Undocumented Expenditures

Although the relief association received partial reimbursement of \$3,143 from the affiliated fire company for the undocumented expenditures that were made in the prior audit period, the relief association officials failed to obtain reimbursement for the one remaining \$800 undocumented expenditure made during the prior audit period, and the relief association again failed to provide adequate documentation to support all expenditures in the current audit period as further disclosed in Finding No. 2 of this report.

- Inadequate Internal Controls

- Inadequate Relief Association Bylaws

We are concerned by the relief association's failure to correct those previously reported audit findings. The association management should strive to implement the recommendations and corrective actions noted in this audit report.

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Failure To Maintain Minutes Of Meetings

Condition: The relief association failed to maintain detailed minutes of meetings as required by Act 118. Specifically, the relief association’s minutes did not address all of the financial-related transactions that occurred during the audit period. In addition, the meeting minutes did not show evidence that quorum requirements were being met.

A similar condition was noted in our three prior audit reports.

Criteria: Section 7415(a) of Act 118 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.

Cause: Even though notified of this condition during our three prior audits, relief association officials again neglected to maintain minutes in accordance with Act 118.

Effect: Without detailed minutes of meetings, evidence that relief association business was presented before the membership for approval does not exist.

Recommendation: We again recommend that the relief association officials maintain a permanent record of all relief association meetings as required by Act 118. The minutes should include an adequate record of all financial-related business conducted by the relief association. 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: We are concerned by the relief association’s failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures

Condition: As disclosed in the Status of Prior Findings section of this report, although the relief association received partial reimbursement of \$3,143 from the affiliated fire company for the undocumented expenditures that were made in the prior audit period, the relief association officials did not take corrective action to address the one remaining prior audit undocumented expenditure of \$800 prior to the current audit period ending December 31, 2018. In addition, the relief association was unable to provide adequate supporting documentation for the following expenditures made during the current audit period:

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
07/05/17	EFT	Transfer to fire company account	\$ 1,063
07/26/17	EFT	Transfer to fire company account	107
09/21/17	EFT	Transfer to fire company account	13
10/11/17	EFT	Transfer to fire company account	483
10/18/17	EFT	Transfer to fire company account	130
03/22/18	EFT	Transfer to fire company account	1,320
07/11/18	EFT	Transfer to fire company account	58
Total			<u>\$ 3,174</u>

Criteria: Section 7418(a) of Act 118 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.

Without adequate supporting documentation, such as invoices and/or itemized receipts, this department is unable to determine whether relief association funds were expended for purposes authorized by Act 118. Furthermore, prudent business practice dictates that supporting documentation be maintained to evidence the propriety of all financial transactions.

Cause: Even though notified of this condition during our prior audit, relief association officials again neglected to establish adequate internal control procedures to ensure supporting documentation is maintained for all expenditures.

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Effect: Lack of supporting documentation, such as invoices, itemized receipts and detailed minutes of meetings, made it impossible to determine if the expenditures were made in accordance with Section 7416(f) of Act 118. In addition, the failure to maintain adequate supporting documentation for relief association expenditures can lead to an increased risk of errors occurring and funds being misappropriated.

Recommendation: We recommend that the relief association officials provide this department with adequate supporting documentation, such as invoices and/or itemized receipts, to ensure the propriety of the expenditures or that the relief association be reimbursed \$3,974 for the undocumented expenditures. We also recommend that the relief association officials maintain supporting documentation for all future expenditures. 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: We are concerned by the relief association’s failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Inadequate Internal Controls

Condition: As disclosed in the prior audit report, the relief association failed to establish adequate internal controls. A similar condition occurred during the current audit period as noted by the following conditions that are indicative of internal control weaknesses:

- All financial related activities were not presented, discussed, and approved at relief association meetings.
- Evidence that the quorum requirements were met was not provided.
- Electronic transfers made without guidelines governing the use of this form of payment.
- Three erroneous deposits made into relief association accounts totaling \$6,943 which were later reimbursed to the affiliated fire company.
- Bank fees totaling \$2,034 for the maintenance of cash accounts.
- Supporting documentation was not maintained for all deposits.
- Did not address payment of \$30 in sales tax during the prior audit period.

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Criteria: Section 7415(a) of Act 118 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, the relief association’s bylaws at Article II, 2.12 states, in part:

Quorum, Manner of Acting and Adjournment: Except as otherwise provided in these bylaws, a majority of the directors in office shall be present at each meeting in order to constitute a quorum for the transaction of business. Every director shall be entitled to one (1) vote.

Also, the relief association’s bylaws at Article IV, 4.12 states:

Disbursements: Funds of the “Corporation” shall not be expended for any purpose other than those authorized by the provisions of Act 84 of 1968 and these Bylaws. All expenditures must be approved by a majority vote at a duly convened meeting and duly recorded in the minutes. All expenditures must be made through the “Corporation’s” account and recorded in detail in the account ledger. Supporting documentation such as invoices and cancelled checks shall be maintained to verify all disbursements.

Furthermore, prudent business practice dictates that:

- All purchases shall be presented to the association membership for discussion and approval.
- Quorum requirements be met at all meetings.
- A formal policy should be written to govern the use of electronic payments.
- Ensure deposits made into relief association accounts are proper.
- Monitor bank accounts for excessive payment of bank fees.
- Maintain support for all deposits into relief association accounts.
- Ensure that unauthorized sales tax is not paid by providing the PA Sales Tax Exemption Number to all vendors from which the relief association purchases equipment.

Cause: Even though notified of this condition during our prior audit, relief association officials again neglected to establish adequate internal controls to ensure the propriety of expenditures and proper documentation of relief association transactions.

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Effect: The continued 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 again recommend that the relief association officials adopt internal control procedures which will require the following:

- Presentation, discussion, and approval of financial activities at relief association meetings.
- Maintenance of evidence that quorum requirements are being met.
- Creation of a policy to govern the use of electronic payments.
- Ensuring deposits made into the relief association bank account belong to the relief association.
- Monitoring bank accounts for bank fees.
- Maintenance of support for all deposits.
- Ensuring all vendors have a copy of the relief association's PA Sales Tax Exemption Number.

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: We are concerned by the relief association's failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

Finding No. 4 – Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws

Condition: The existing bylaws of the relief association do not contain all of the provisions required by Section 7415(c) of Act 118. Specifically, the bylaws do not address the requirement of at least two signatures, one of whom shall be the disbursing officer, for the disbursement of funds.

A similar condition was noted in our prior audit report.

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Criteria: Section 7415(c)(3) of Act 118 states that the relief association's 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.

Cause: Even though notified of this condition during our prior audit, relief association officials again neglected to amend the relief association bylaws to meet the bylaw provisions required by Act 118.

Effect: As a result of the mandatory provision not being included in the bylaws, the relief association may have conducted its affairs without proper authorization.

Recommendation: We again recommend that the relief association officials review and update the bylaws governing their organization so that the bylaws meet the requirements set forth in Act 118 and properly authorize the operating procedures of the relief association. 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: We are concerned by the relief association's failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

Finding No. 5 – Failure To Deposit Proceeds From The Sale Of A Jointly Purchased Vehicle

Condition: In 2008, the relief association entered into an agreement with the affiliated fire company and contributed \$19,305 towards the purchase of a 1995 E-One (old) Engine 67-1 at a cost of \$95,000 where the relief association would receive the pro-rata share percentage of 21.45% if the vehicle was ever sold.

Relief association management indicated that this vehicle was sold; however, the relief association did not receive its proportional ownership interest of the proceeds from the sale of this jointly purchased vehicle.

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Criteria: Section 7418(a) of Act 118 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 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 jointly purchased vehicle by executing a formal written agreement that enumerates the relief association's proportional share of financing. Such agreement shall specify that the relief association shall receive its proportional share of the proceeds upon sale for the vehicle, in the event the vehicle is ever sold. Once the vehicle is sold, the relief association officials should closely monitor all sales to ensure proceeds are received and timely deposited into a relief association account.

Cause: Relief association officials did execute a formal written agreement with the fire company; however, they failed to ensure that it received and deposited its proportional ownership interest due from the proceeds of the sale of the jointly purchased vehicle with the affiliated fire company into a relief association account.

Effect: The failure to receive and deposit the proceeds from the sale of the jointly purchased vehicle with the affiliated fire company places the relief association's ownership interest at greater risk. As a result, the relief association was unable to use the funds for general operating expenses, or for investment purposes.

Recommendation: We recommend that the relief association officials seek proper documentation to verify the sale of the jointly purchased vehicle to be reimbursed for its pro-rata share of the proceeds from the sale of the jointly purchased vehicle or be reimbursed the total amount contributed for the vehicle in the amount of \$19,305. We also recommend the relief association officials establish accounting and internal control procedures to ensure that all proceeds from equipment sold are timely deposited into a relief association account. 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 relief association and the affiliated fire company entered into an agreement that transfers the relief association's ownership interest of \$19,750 (includes an additional \$445) from the 1995 E-One (old) Engine 67-1 into the 2011 Pierce Arrow XT Pumper known as the (new) Engine 67-1 on February 9, 2020.

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Auditor's Conclusion: We reviewed the documentation and the agreement which transfers the relief association's ownership interest from the 1995 E-One (old) Engine 67-1 into the 2011 Pierce Arrow XT Pumper. Compliance for maintaining appropriate documentation for jointly purchased vehicles made during the next audit period will be subject to verification through our next audit.

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
SUPPLEMENTARY FINANCIAL INFORMATION
CASH BALANCE
AS OF DECEMBER 31, 2018

Cash	<u>\$ 183,313</u>
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ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
 SUPPLEMENTARY FINANCIAL INFORMATION
 SUMMARY OF EXPENDITURES
 FOR THE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2018

Expenditures:

Benefit Services:	
Insurance premiums	\$ 17,174
Relief benefits	6,156
Tokens of sympathy and goodwill	189
Total Benefit Services	<u>\$ 23,519</u>
Fire Services:	
Equipment purchased	\$ 83,165
Equipment maintenance	35,613
Training expenses	7,819
Total Fire Services	<u>\$ 126,597</u>
Administrative Services:	
Other administrative expenses*	\$ 9,936
Bond premiums	1,290
Total Administrative Services	<u>\$ 11,226</u>
Other Expenditures:	
Payments on loan	\$ 23,166
Miscellaneous**	6,943
Undocumented expenditures	3,174
Total Other Expenditures	<u>\$ 33,283</u>
Total Expenditures	<u><u>\$ 194,625</u></u>

* A portion of the other administrative expenditures represent monthly legal and accounting bills totaling \$7,902 for the two year audit period.

**The miscellaneous expenditure represents three electronic transfers to correct erroneous deposits made into relief association accounts. (See Finding No. 3)

ROHRERSTOWN FIRE COMPANY RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

Rohrerstown Fire Company Relief Association Governing Body:

Mr. Kevin Morack
President

Mr. Mike Shaak
Vice President

Mr. Sam Welk
Secretary

Mr. Dave Fatora
Treasurer

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

Ms. Cindy A. Schweitzer
Secretary
East Hempfield 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.