

COMPLIANCE AUDIT

Vernon Township Volunteer Fire Department's Relief Association

Crawford County, Pennsylvania

For the Period

January 1, 2020, to December 31, 2022

June 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

TIMOTHY L. DEFOOR
AUDITOR GENERAL

Mr. Ralph McClay, President (last known from prior audit)
Vernon Township Volunteer Fire
Department's Relief Association
Crawford County

We attempted to conduct a compliance audit of the Vernon Township Volunteer Fire Department's Relief Association (relief association) for the period January 1, 2020, to December 31, 2022, 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 attempts to address the audit objectives identified above were severely limited as a result of a lack of cooperation from last known/reported relief association officials.

The audit 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. It is our responsibility to attempt to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objectives. Because of the matter described in the next paragraph, however, we were not able to obtain sufficient, appropriate audit evidence to provide a basis for the conclusions.

We were unable to locate officers charged with governance (Management) of the relief association. The last known/reported relief association's officers were unable or unwilling to provide the following documents that we requested to perform our audit:

- Receipts and disbursement journals and ledgers.
- Checkbooks.
- Equipment rosters.
- Meeting minutes.
- Invoices for expenditures.
- Surety (Fidelity) bond policies.

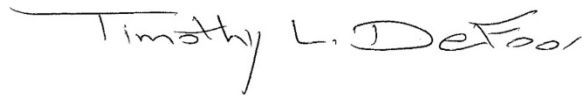
Due to the severity of the lack of cooperation and failure to provide required documentation we have not been able to obtain sufficient appropriate audit evidence to provide a basis for conclusions related to the audit objectives. Accordingly, we do not express any conclusions on the audit objectives.

The relief association's last known/reported officers responsible for the administration of the relief association did not cooperate with us during our attempt to conduct the audit. As described in Finding No. 1 in this report, the last known officers did not respond to numerous inquiries made by our auditors to begin the audit or requests for information. The findings listed below and discussed later in the report provide additional information regarding our attempts to conduct the audit and the limited information we were able to obtain. The relief association may be subject to the potential withholding of its upcoming state aid distribution, as discussed in the Potential Withhold of State Aid section of this report.

- Finding No. 1 – Lack Of Cooperation From The Last Known/Reported Relief Association Officials Severely Limited The Scope Of The Audit
- Finding No. 2 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures Due To Potential Misappropriation
- Finding No. 3 – Noncompliance With Prior Audit Recommendation – Unauthorized Expenditures

We are providing a copy of the audit report to the Pennsylvania State Police for their information and to review and determine whatever further action, if any, may be appropriate.

The contents of this report were not discussed with the management of the relief association as they did not respond to our numerous requests to conduct this audit.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first few letters.

Timothy L. DeFoor
Auditor General
June 6, 2024

CONTENTS

	<u>Page</u>
Background.....	1
Status of Prior Findings	4
Findings and Recommendations:	
Finding No. 1 – Lack Of Cooperation From The Last Known/Reported Relief Association Officials Severely Limited The Scope Of The Audit	5
Finding No. 2 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures Due to Potential Misappropriation.....	9
Finding No. 3 – Noncompliance With Prior Audit Recommendation – Unauthorized Expenditures	10
Potential Withhold of State Aid.....	12
Report Distribution List	13

BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code¹, and the Volunteer Firefighters' Relief Association Act² ("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 Law³ (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.

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

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

³ 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>
Vernon Township	Crawford	\$16,193	\$14,416	*

* During the current audit period, the relief association did not receive an allocation of state aid from Vernon Township in 2022. Municipalities have sole discretion to distribute their annual allocation of state aid received to any relief association providing fire service to the municipality.⁴

In addition, on September 16, 2022, the Vernon Township Board of Supervisors issued an order that Vernon Township Volunteer Fire Department No. 27 is no longer being dispatched for any emergency in Vernon Township due to the Township becoming aware of the department’s lack of insurance.

According to a news article in the Meadville Tribune newspaper dated October 8, 2022, the Vernon Township Supervisors took the Vernon Township Volunteer Fire Department out of service due to a lack of financial responsibility in October 2022.⁵

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:

Vernon Township Volunteer Fire Department

Based on the relief association’s bank statements, its total cash as of December 31, 2022, was \$1,473, as illustrated below:

Cash	<u>\$ 1,473</u>
------	-----------------

⁴ 53 P.S. § 895.706(b)

⁵ Keith Gushard, Meadville Tribune, October 8, 2022, Vernon Township shuts one of its fire departments for financial concerns

BACKGROUND – (Continued)

Based on the relief association’s bank statements and cancelled checks, which were obtained from its banking institution by issuing a writ of summons, its total expenditures for the period January 1, 2020, to December 31, 2022, were \$81,459, as noted below. The Vernon Township Volunteer Fire Department’s Relief Association however did not provide any documents to support these expenditures, as disclosed in the Findings documented in this report. Due to the significant limitation on the scope of the audit and our inability to conduct audit procedures, we could not evaluate the accuracy of the reported expenditures or 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. **The scope of the Department’s audit does not include the issuance of an opinion on the accuracy of these amounts.**

Expenditures:

Administrative Services:

Other administrative expenses *	\$ 145
---------------------------------	--------

Other Expenditures:

Undocumented expenditures – See Finding No. 3	\$ 81,314
---	-----------

Total Expenditures	\$ 81,459
--------------------	-----------

* The other administrative services represent bank fees charged.

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
STATUS OF PRIOR FINDINGS

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

Based on limited available documentation reviewed during our audit, the relief association has not complied with the first prior audit finding listed below, and as a result of the relief association's failure to cooperate, we could not determine whether the relief association complied with the remaining five prior audit findings.

Finding No. 1 – Undocumented Expenditures

Finding No. 2 – Unauthorized Expenditures

Finding No. 3 – Inadequate Financial Record-Keeping System

Finding No. 4 – Failure To Maintain A Complete And Accurate Equipment Roster

Finding No. 5 – Failure To Maintain Minutes Of Meetings

Finding No. 6 – Inadequate Internal Controls

The relief association management should strive to cooperate and implement the recommendations and corrective actions noted in this and prior audit reports.

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Lack Of Cooperation From The Last Known/Reported Relief Association
Officials Severely Limited The Scope Of The Audit**

Condition: Our auditors made numerous attempts to contact and work with the last known/reported relief association officials to conduct this mandated audit. Communications were attempted on December 12, 2022, with the auditor not receiving a response from the last known officers. On December 13, 2022, the auditor spoke to the prior Secretary who gave the auditor contact information for two potential relief association officers. The potential officers were contacted and stated that there has been no board for a while and that they are no longer affiliated with the fire service. On February 16, 2023, an engagement letter was sent to the last known/reported officers and a response was not received. In addition, on March 15, 2023, a demand letter was sent and again a response was not received by the last known/reported relief association officials.

As detailed above, the last known/reported relief association officials did not cooperate with our mandated audit, and they did not provide us with sufficient and appropriate evidence to conclude on our audit objectives.

A Writ of Summons was issued to PNC Bank, the financial institution for the relief association. PNC provided bank statements and cancelled checks for the audit period, but this limited information did not allow us to achieve our audit objectives. The bank statements and cancelled checks that were received provided expenditure information regarding the vendors to which payments were made during the audit period. (Refer to Finding No. 2 and Finding No. 3 of this report for further information). Additionally, the last known/reported relief association officials did not provide the following requested documents, which were necessary to conduct our audit and to conclude on the audit objectives:

- Receipt and disbursement journals
- Ledgers
- Checkbook
- Equipment rosters
- Membership roster
- Relief association officers' listing
- Meeting minutes
- Sales tax exemption number
- Bank statements⁶
- Cancelled checks⁷
- Documentation (e.g., invoices) to support expenditures
- Surety (Fidelity) bond policies.

⁶ We were able to obtain bank statements from the bank identified as holding the relief association's checking account for months from January 1, 2020 to December 31, 2022 by issuing a writ of summons to the bank.

⁷ We were able to obtain cancelled checks from the bank identified as holding the relief association's checking account for months of from January 1, 2020 to December 31, 2022 by issuing a writ of summons to the bank.

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

During the audit, last known/reported relief officials were unresponsive to our inquiries concerning whether or not the officials considered that the relief association met the requirements of the VFRA Act to be an authorized volunteer firefighters' relief association. Based on material received during the prior audit, the last relief association meeting for which we received documentation was held in 2020.

Because we could not obtain a current equipment roster, journals, ledgers, or minutes of meetings during this audit, we could not determine whether any physical items purchased by the relief association were in the possession of the relief association. We were also unable to determine whether expenditures for equipment or services were communicated to the relief association members. On July 24, 2023, the Court of Common Pleas of Crawford County appointed a liquidation officer to liquidate the assets of the relief association and the Vernon Township Fire Department.

Due to the lack of cooperation and audit information, we were unable to properly conclude on the status of the following prior audit findings:

- Finding No. 2 Unauthorized Expenditures
- Finding No. 3 Inadequate Financial Record-Keeping System
- Finding No. 4 Failure To Maintain A Complete And Accurate Equipment Roster
- Finding No. 5 Failure To Maintain Minutes Of Meetings
- Finding No. 6 Inadequate Internal Controls

Criteria: Section 7415(a) of the VFRA Act states:

A volunteer firefighters' relief association may be a body corporate, governed by a charter and bylaws or an unincorporated association of individuals governed by bylaws and a constitution. In either case, it 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.⁸

⁸ 35 Pa.C.S. § 7415(a).

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Prudent business practice dictates that relief association officials maintain detailed minutes of meetings, evidencing the discussion and approval of all financial-related business conducted by the relief association.

Section 7418(a)(1) of the VFRA Act states, in part:

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.⁹

Further, Section 6 of the Management Guidelines For Volunteer Firefighters' Relief Associations, delineates, in part, that:

Relief association officers should maintain records sufficiently detailing the source and purpose of all financial transactions and keep all supporting documentation to verify these transactions. All records should be presented in an orderly, businesslike manner and made available for review upon request. The relief association is responsible to send requested audit documents to the auditor in a timely manner (1 – 15 business days). Records may be provided in advance of any meeting with the auditor and may be provided electronically or by physical hard copies. All association documentation should be maintained until audited. Once audited, most financial records should be maintained for seven years from its origination. Before discarding financial records, association officers should ensure that a longer retention period is not required for other purposes. For example, an insurance requirement or legal matter may require that the association keep certain documents longer. Some documents (such as minutes of meetings, bylaws, and articles of incorporation) should be kept indefinitely.¹⁰

An adequate system of accounting and record-keeping is a prerequisite for sound administration of relief association assets. Further, a primary purpose of the VFRA Act is to encourage individuals to take part in the fire service as volunteer firefighters by establishing criteria and standards for orderly administration and conduct of affairs of firefighters' relief associations. Prudent business practice requires that relief associations monitor their status for compliance as a qualifying volunteer firefighters' relief association under the VFRA Act and any requirements pertaining to dissolution.

⁹ 35 Pa.C.S. § 7418(a)(1).

¹⁰ Management Guidelines for Volunteer Firefighters' Relief Associations, August, 2023 Edition, page 24 and 25, see <https://www.paauditor.gov/media/default/VFRA/VFRAManagementGuidelines.pdf>

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Cause: The last known/reported relief association officials did not cooperate with our requests to complete our mandated audit of the relief association and therefore did not provide a reason why this occurred.

Effect: The lack of cooperation from the relief association prevented us from determining whether 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. Such a lack of cooperation and failure to provide requested items necessary for the completion of our mandated audit demonstrates a clear lack of oversight, inadequate accounting and record-keeping, and a lack of internal controls over relief association functional operations by the last known relief association officials. A failure to establish effective internal controls prevents the relief association from adequately safeguarding its assets and prevents 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. Due to the lack of cooperation from the last known/reported relief association officials and the decertification of the Fire Company/relief association by the municipality, any future relief association state aid allocations may be withheld until compliance with the recommendations.

Recommendation: If the relief association is not dissolved, we recommend that relief association officials cooperate with any future audit requests from this Department and ensure that effective internal controls are in place over relief association operations. In addition, we recommend that the last known relief association officials consult with legal counsel and evaluate the relief association's state of compliance with the VFRA Act requirements described in the background section of this report and take the steps necessary to meet the requirements or consider legally dissolving the relief association. The Office of the State Fire Commissioner may be able to assist the relief association with this determination. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS. Further, in accordance with a dissolution of the relief association, all remaining assets (monetary and nonmonetary e.g., cash, investments, equipment) should be transferred to an active certified relief association operating in good standing under the VFRA Act.

Management's Response: The last known/reported relief association officials did not provide a response.

Auditor's Conclusion: Due to the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the relief association, if any.

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures Due To Potential Misappropriation

Condition: As disclosed in the prior audit report, the relief association had undocumented expenditures totaling \$2,688 over the course of the prior two audit periods. No documentation was provided to indicate that the relief association took corrective action to address these expenditures during the current audit period. Furthermore, despite our requests, the relief association did not provide any documentation to support any of the expenditures made from the relief association bank accounts through debit card, ACH, and cash withdrawals during the current audit period, totaling \$81,314 as shown below.

<u>Year</u>	<u>Amount</u>
2020	\$ 18,409
2021	28,061
2022	<u>34,844</u>
	<u>\$ 81,314</u>

- In 2020, the \$18,409 in expenditures were paid for by checks.
- In 2021, of the \$28,061 in expenditures made, \$11,429 of those expenditures were made through numerous unsupported debit card transactions. The remaining expenditure transactions were paid by checks.
- In 2022, of the \$34,844 in expenditures, there were numerous unsupported debit card and ACH transactions totaling \$15,871 and four (4) cash withdrawals totaling \$4,919. The remaining expenditure transactions were paid by checks.

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.¹¹

¹¹ 35 Pa.C.S. §7418(a).

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Prudent business practice dictates that supporting documentation be maintained to evidence the propriety of all financial transactions.

Cause: The last known/reported relief association officials did not cooperate with our requests to complete our mandated audit of the relief association and therefore did not provide a reason why this occurred.

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 the VFRA Act. 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 \$84,002 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: The last known/reported relief association officials did not provide a response.

Auditor's Conclusion: Due to the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the relief association, if any.

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Unauthorized Expenditures

Condition: As disclosed in a finding in the prior audit report, the relief association had unauthorized expenditures of \$2,608 over the course of the prior two audit periods. No documentation was provided to indicate that the relief association took corrective action to address these expenditures during the current audit period.

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Criteria: Section 7416(f) of the VFRA Act states:

The funds of any volunteer firefighters' relief association may be spent:

- (1) To pay for such normal and reasonable running expenses as may be appropriate to the businesslike conduct of the affairs of the association, including legal fees, rental or purchase of offices, payment of reasonable compensation of employees and purchase of office equipment and supplies.

- (11) To purchase safeguards for preserving life, health and safety of volunteer firefighters to ensure their availability to participate in the volunteer fire service, including necessary training.¹²

Cause: The last known/reported relief association officials did not cooperate with our requests to complete our mandated audit of the relief association and therefore did not provide a reason why this occurred.

Effect: As a result of these improper expenditures, relief association funds were not available for investment purposes or to pay for expenditures authorized by the VFRA Act.

Recommendation: We again recommend that the relief association be reimbursed \$2,608 for the unauthorized expenditures and that relief association officials become familiar with Section 7416(f) of the VFRA Act to aid them in determining the propriety of future expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: The last known/reported relief association officials did not provide a response.

Auditor's Conclusion: Due to the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the relief association, if any.

¹² 35 Pa.C.S. §7416.(f).

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
POTENTIAL WITHHOLD OF STATE AID

Conditions such as those reported by Finding Nos. 1, 2 and 3 contained in this audit report may lead to a total withholding of state aid in the future unless those findings are corrected. However, such action may not be considered if sufficient documentation is provided within 60 days to verify compliance with this department's recommendations. Such documentation should be submitted by the relief association to: Department of the Auditor General, Bureau of Fire Relief Audits, Room 316E Finance Building, Harrisburg, PA 17120.

VERNON TOWNSHIP VOLUNTEER FIRE DEPARTMENT'S RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Joshua D. Shapiro
Governor
Commonwealth of Pennsylvania

Pennsylvania State Police
Troop E – Erie
Pennsylvania State Trooper Francine Faso

Vernon Township Volunteer Fire Department's Relief Association Governing Body:

Mr. Ralph McClay
President (last known from prior audit period)

Mr. Matthew Ross Gable
Vice President (last known from prior audit period)

Mr. Christopher G. Maheu
Secretary (last known from prior audit period)

Mr. Robert W. Corey
Treasurer (last known from prior audit period)

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

Ms. Amie Steadman
Secretary
Vernon 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.