

Northern York County
Volunteer Firefighters' Relief Association
January 1, 2018 to December 31, 2021

	Initials	Date
Auditor	TM	9/29/2022
Reviewer	0	

EXIT CONFERENCE MEMORANDUM

Participants:

Leonard Wiederhoeft, VFRA Treasurer

Travis Miller

*For further guidance on anything noted below, please refer to the Auditor General's publication, "Management Guidelines For Volunteer Firefighters' Relief Associations."

FINDINGS:

#1 Inadequate Minutes Of Meetings

The VFRA did not provide minutes of meetings for the years 2018 and 2019 and provided minutes of one meeting from 2020. Minutes from six meetings were provided for the year 2021, however they did not contain all financial transactions that occurred. Also, the VFRA bylaws state that VFRA meetings are to be held every other month throughout the year starting with January, on the fourth Tuesday of each designated month. The minutes provided for 2021 (January, February, July, October, and two from November) were not in accordance with this schedule.

We recommend that the relief association officials maintain detailed minutes of meetings, evidencing the discussion and approval of all financial-related business conducted by the relief association. We also recommend the VFRA either adhere to the meeting schedule mandated in its bylaws, or amend those bylaws to correctly reflect the schedule that is being followed.

What was the Cause of this Finding? (i.e. Why did this Finding occur?):

Planned corrective action:

#2 Failure To Maintain A Complete And Accurate Equipment Roster

The relief association did not maintain a complete and accurate roster of equipment owned by the relief association. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis, nor whether such inventory accounted for all equipment owned by the relief association.

We recommend that the relief association officials maintain a cumulative equipment roster of all equipment owned by the relief association. Furthermore, the relief association should ensure it performs an annual physical inventory of all operable equipment and that the completion of the inventory be sufficiently documented.

What was the Cause of this Finding? (i.e. Why did this Finding occur?):

Planned corrective action:

FINDINGS (Continued)

#3 Improper Equipment Donation Transaction

The relief association improperly donated a 2004 Ford vehicle with an unknown scrap value to a local towing/junk business. No attempt was made on behalf of the relief association to determine the salvage value of the vehicle. The relief association was not able to provide a date of the transaction or provide minutes of meetings showing that the transaction was approved by the relief association membership.

We recommend that the relief association provide appropriate supporting documentation of the salvage value of the vehicle and be reimbursed for the determined value of the improper equipment donation. We further recommend that the relief association officials discontinue the practice of donating relief association-owned equipment to any organization other than to another relief association. In addition, we recommend the relief association officials maintain supporting documentation, such as a donation agreement, for all future donations.

What was the Cause of this Finding? (i.e. Why did this Finding occur?): _____

Planned corrective action: _____

#4 Undocumented Expenditure

On July 18, 2018, the VFRA reimbursed the affiliated fire company in the amount of \$315.98 for expenditures made at a restaurant. The two receipts provided were not itemized and only showed the total purchase amounts. While meals relating to training are authorized expenditures, they must be accompanied by itemized receipts to ensure alcohol and/or other unauthorized items were not purchased.

We recommend the VFRA provide our department with itemized receipts for this expenditure, or that the VFRA be reimbursed \$315.98 for the undocumented expenditure.

What was the Cause of this Finding? (i.e. Why did this Finding occur?): _____

Planned corrective action: _____

OBSERVATIONS:

#1 The VFRA paid \$150 for golf shirts in 2018 (check #1396) which was not authorized under the VFRA Act. We recommend that the VFRA be reimbursed \$150 for the unauthorized expenditure 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.

#2 The VFRA should ensure that its insurance policies are issued in the correct name of the relief association.

OBSERVATIONS (Continued)

- #3 Article VIII Section 1 of the VFRA's bylaws states "The signatures of the President, Secretary, and Treasurer shall be required on all association checks", however checks reviewed in the audit period contained two signatures.
We recommend the VFRA either amend its bylaws to reflect its actual process of issuing checks with two signatures, or change its check issuing process to abide by its bylaws.

- #4 The VFRA should maintain a journal and ledger of all relief association financial transactions, including receipts. The Treasurer informed the auditor he has started this process beginning in 2022.

- #5 In 2010, Franklinton VFRA contributed \$13,300.21 toward their affiliated fire company's purchase of a 1997 KME engine. A written agreement was formed to secure the relief association's financial interest in the apparatus. Since Northern York County VFRA absorbed the now-dissolved Franklinton VFRA's assets including the 1997 KME Engine, we recommend the agreement should be amended to reflect the new names of the fire company and relief association that are party to the agreement. Also, the title of the vehicle should be amended in the same manner.

Compliance With Prior Audit Finding:

Prior Finding - Untimely Deposit Of State Aid

Current Status - COMPLIED: All state aid issued to the VFRA during the audit period was deposited timely.

NOTE: THIS DRAFT AUDIT REPORT IS SUBJECT TO CHANGE UPON FINAL REVIEW.

VERIFICATION OF REVIEW:

The above listed current audit findings, observations and compliance with prior audit findings, along with other appropriate report sections, including the accompanying expenditure information, have been presented at the audit review exit conference by the auditor. This signature indicates that the report was presented for review and confirms my agreement with the results of the audit, as detailed below. It also indicates that I received a copy of the exit conference memorandum.

_____ In addition, I acknowledge that all records, including certificates of deposit and insurance policies were returned to me intact.

_____ Furthermore, I acknowledge my responsibility to contact the Department of the Auditor General if there are any transactions, events or compliance matters significant to the audit that occur subsequent to the audit period until the audit report is received.

_____ I also acknowledge that the officers names and email addresses listed below are correct and current.

_____ Furthermore, I acknowledge that the meeting minutes that I have reviewed, to my knowledge, are not fraudulent and, therefore, I confirm the validity of the meeting minutes.

RESULTS OF EXIT CONFERENCE:

As a representative of relief association management, I agree with the disclosures, as detailed above, which were presented at the audit review exit conference. The relief association will take action to comply with the audit recommendations, except for the following:

Please be aware that your response(s) will be included in the audit report.

SIGNED _____ DATE _____
(For the Auditee, Include Title)

SIGNED Travis Miller DATE 09/29/2022
(For the Auditor General)

A copy of the Exit Conference Memorandum was distributed to the following officers of the relief association:

Officers' name:	Officers' email address:
Mr. Todd Cook	tcook@nycfr.org
Mr. Robert Pomeroy	rpomeroy@nycfr.org
Ms. Jennifer Mitchem	recordingsecretary@nycfr.org
Mr. Leonard M. Wiederhoeft	lwiederhoeft@nycfr.org
Mr. Hector Morales	hmorales@nycfr.org
Ms. Carla Snyder	csnyder@nycfr.org
Mr. Donny Dye	ddye@nycfr.org

Contact Auditor Travis Miller at tmiller@paauditor.gov
for any questions relating to the exit conference.