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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



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## News for Immediate Release

February 15, 2024

### Auditor General DeFoor: LPE Pilot Program Helps Auditors Complete Volunteer Fire Relief Association Audits Two Months Faster

**Leetsdale, Pa.** – Auditor General Timothy L. DeFoor today joined members of the Leetsdale Volunteer Fire Relief Association (VFRA), State Sen. Devlin Robinson and State Rep. Val Gaydos to announce the department’s Limited Procedure Engagement (LPE) Pilot Program has saved two months of staff time to complete these audits, from an average of 119 days down to 58 days.

“For the last six months, our audit teams have been piloting the use of LPEs in fire relief association audits to see if we can be more effective and efficient in our practices,” Auditor General DeFoor said.

“The answer is a resounding yes. By focusing the department’s resources on areas of greater need, we’re giving the taxpayers who pay for our services more bang for the buck. Using LPEs allows our team to shift resources to those VFRA’s who need more in-depth reviews.”

During the pilot program, a designated team within the Bureau of Fire Relief Audits conducted a series of 32 audits from August 2023 to February 2024 using LPEs. By utilizing LPEs, the bureau saved an average of 61 days per audit. These new procedures also significantly helped reduce the average number days our auditors spent conducting field work, from 45 days to 25 days.

“Since 2021, we have been transforming and modernizing our department through technology upgrades and investments in our workforce,” Auditor General DeFoor said. “We selected the Leetsdale VFRA to be part of this pilot because the leaders here have worked hard to follow the guidelines, had audits with no findings and when there have been findings, have successfully corrected the issues.”

There were 32 VFRA’s included in the pilot program. To qualify as part of the pilot, the VFRA’s had to meet a series of criteria that assess the level of risk of findings. VFRA’s were selected by the audit team. The department is also piloting LPEs in two other bureaus, County Audits and Municipal Pension Audits.

The department [distributes state aid](#) for VFRA’s and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2023, \$67.44 million went to 2,519 municipalities for distribution to VFRA’s to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRA’s may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

View the [Leetsdale Fire Department Firemen's Relief Association audit](#) and other audit reports at [www.PaAuditor.gov/audit-reports](http://www.PaAuditor.gov/audit-reports), and follow us on [Facebook](#), [Twitter](#) and [LinkedIn](#). Video and photos from the event can be found at [pacast.com](http://pacast.com).

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**EDITOR'S NOTE:** Attached is the list of VFRA's included in the pilot program by county.

**Adams**

Fountaindale VFRA

**Allegheny**

Forest Hills VFRA

Frazer Township No. 1 VFRA

Leetsdale VFRA

Millvale VFRA

Monroeville VFRA

**Berks**

Earl Township VFRA

Shartsville VFRA

Strausstown VFRA

**Carbon**

East Penn Township VFRA

**Clearfield**

Karthus VFRA

**Chester**

Kennet Square VFRA

**Columbia**

Catawissa VFRA

**Dauphin**

Carsonville VFRA

Hummelstown VFRA

Lower Paxton VFRA

Lykens VFRA

Middletown VFRA

Pillow VFRA

Swatara Township VFRA

**Lackawana**

Covington VFRA

**Lebanon**

Annaville Area VFRA

Lawn VFRA

**McKean**

Lafayette Township VFRA

**Montgomery**

Upper Merion VFRA

Whitemarsh Township VFRA

**Schuylkill**

Branchdale VFRA

Butler Township VFRA

Girardville VFRA

Mahanoy City VFRA

Newtown VFRA

**Washington**

Charleroi VFRA