

RUSH TOWNSHIP, SCHUYLKILL COUNTY  
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE NO. 209

AN ORDINANCE OF RUSH TOWNSHIP, SCHUYLKILL COUNTY, COMMONWEALTH OF PENNSYLVANIA, REQUIRING THE VOLUNTEER FIRE COMPANY SERVING RUSH TOWNSHIP AND PARTIALLY SUPPORTED BY RUSH TOWNSHIP TO SUBMIT TO AN ANNUAL AUDIT OF ITS ACCOUNTS BY AN AUDITOR CHOSEN BY RUSH TOWNSHIP; AND ESTABLISHING THE RIGHT TO ENFORCE THIS REQUIREMENT BY AN ACTION IN EQUITY.

WHEREAS, most Volunteer Fire Companies have two funds, the Volunteer Firefighters Relief Association (VFRA) fund, and a general fund; and

WHEREAS, the VFRA fund, which must be used for items related to firefighter safety, is funded by the Commonwealth of Pennsylvania and is audited by the Pennsylvania Office of Auditor General (see 35 Pa.C.S.A. Section 7418) (the audit is ideally to occur every two years but staffing limitations in the Office of Auditor General typically results in less-frequent audits); and

WHEREAS, Section 1803(a) of the Second Class Township Code, 53 P.S. Section 66803(a), requires a Volunteer Fire Company receiving moneys appropriated by Rush Township to submit to the Rush Township Board of Supervisors an annual report of the use of the appropriated money, but does not require an audit be completed by the Volunteer Fire Company or a report on the use of money from other funding sources; and

WHEREAS, Rush Township does provide the Volunteer Fire Company serving Rush Township (the VFC as defined in this Ordinance) with moneys appropriated from Rush Township taxpayers, including moneys raised from a millage added to the annual real estate tax bill, and so Rush Township has a vested interest in knowing the financial situation of the VFC (to determine whether said millage needs to be raised or can be reduced thus granting taxpayers some tax relief) and in ensuring the proper financial administration of the VFC; and

WHEREAS, the Rush Township Board of Supervisors feels that an audit of the Volunteer Fire Company's general fund is appropriate and beneficial since the Commonwealth of Pennsylvania has seen fit to require an audit of the VFRA fund, and Rush Township itself is subject to audit requirements (see 53 P.S. Sections 65901-65917); and

WHEREAS, Section 1803(b) of the Second Class Township Code, 53 P.S. Section 66803(b), authorizes the Rush Township Board of Supervisors to, by Ordinance, make rules and regulations for the government of any Volunteer Fire Company which is located within its borders;

NOW, THEREFORE, be it ORDAINED as follows:

Section 1. Definitions.

The following words when used in this Ordinance (including in the preceding 'WHEREAS' paragraphs) shall have the following meanings unless the context clearly indicates otherwise. The singular of such words shall include the plural, and the plural of such words shall include the singular.

"Disbursements" – all money spent by the VFC (as defined in this Ordinance), including but not limited to money spent on the following: equipment (both safeguard and administrative) purchased; investments purchased; bond premiums; insurance premiums; equipment maintenance; death benefits; relief benefits; training expenses; tokens of sympathy and goodwill; fire prevention material; principal or interest payments on any loans; and administrative expenses.

"Income" – all money or revenue received from any source by the VFC (as defined in this Ordinance), including but not limited to the following: money received from taxes imposed by or through Rush Township or the Commonwealth of Pennsylvania or any political subdivision thereof; grants from the Commonwealth of Pennsylvania or the United States of America; donations from the general public obtained via fundraisers of any sort (whether annual such as a yearly solicitation by mail for a donation or sporadic such as boot drives or dinners); interest income; dividend income; sale of or return on investments; reimbursements; sale of equipment; membership dues; insurance claims.

"Records" – any and all records kept by or in the possession of the VFC (as defined in this Ordinance) that relate to Income (as defined in this Ordinance) received or held or Disbursements (as defined in this Ordinance) made, including but not limited to the following: all bank statements, whether checking accounts or savings accounts or other; financial journals, ledgers (including checkbooks) or statements; deposit slips; invoices; training certificates, insurance policies; IRS Form 990 tax returns and any accompanying Schedules; and meeting minutes.

"VFC" – the Hometown Fire Company or any other Volunteer Fire Company that after the enactment of this Ordinance is located within the borders of Rush Township, receives Rush Township taxpayers' money from Rush Township, and is recognized by the Rush Township Board of Supervisors as providing fire protection within Rush Township.

Section 2. Audit Requirements.

A. Rush Township, acting through its Board of Supervisors, may request an annual audit of all accounts of the VFC for each fiscal year (which shall be a calendar year).

B. Any audit requested by Rush Township pursuant to Section 2A shall be performed by a certified or competent public accountant, or a firm of certified or competent public accountants, either of which shall be registered in the Commonwealth of Pennsylvania, and either of which shall be selected by the Rush Township Board of Supervisors. The costs of the auditor will be paid by Rush Township.

C. All officers and members of the VFC, including the Chief and the Treasurer, shall cooperate with an audit request by the Rush Township Board of Supervisors, including by either, in the discretion of Rush Township, providing copies of all Records within a reasonable time or making all Records available for inspection at a reasonable time and location, and by taking all reasonable steps required to allow such an audit to be performed.

D. The Rush Township Board of Supervisors may obtain an audit of the last 3 fiscal years (2019, 2020 and 2021) of the VFC prior to the enactment of this Ordinance. All officers and members of the VFC, including the Chief and the Treasurer, shall cooperate with such an audit request, including by either, in the discretion of Rush Township, providing copies of all Records within a reasonable time or making all Records available for inspection at a reasonable time and location, and by taking all reasonable steps required to allow such an audit to be performed.

Section 3. Enforcement.

The requirements of this Ordinance are enforceable by an action in equity before the Schuylkill County Court of Common Pleas per 53 P.S. Section 66601(c.1)(4).

Section 4. Severability.

If any Section, sub-Section, phrase or part of this Ordinance is found to be illegal and/or unenforceable by a court of competent jurisdiction, the Rush Township Board of Supervisors hereby declares that the rest and remainder of this Ordinance without the illegal and/or unenforceable Section, sub-Section, phrase or part shall remain in full force and effect.

Section 5. Effective Date.

This Ordinance shall be effective upon enactment or on the first day allowed by law thereafter, whichever occurs first.

ORDAINED and ENACTED this 19<sup>th</sup> day of May, 2022.

Secretary – Attest



RUSH TOWNSHIP BOARD OF SUPERVISORS

