UPPER FREDERICK TOWNSHIP BOARD OF SUPERVISORS
Special Meeting – April 15, 2026 - 7:00 PM

Minutes

Executive Summary:
The Board of Supervisors and Upper Frederick Fire Company spent most of the special meeting debating alleged discrepancies in the fire company's financial records, including the handling of township tax funds, the $50,000 transaction, and whether prior submissions and explanations were complete. The township said it would proceed with a specialized audit of the fire company's finances, requested full cooperation, and indicated the audit would focus on the identified discrepancies while broader meeting details and future processes were discussed. Public comments strongly defended the volunteer firefighters and stressed the fire company's value to the community, while also urging transparency, a prompt resolution, and continued support for emergency services.

Attendance: Chairman William Landman, Vice-Chairman Lisa Fischer, Supervisor William Karaffa, Township Manager Aaron Walizer

- Call to Order -*The meeting was called to order at 7:00pm*
- Pledge to the Flag

BUSINESS BEFORE THE BOARD

- New Business
    - Upper Frederick Fire Company Statement/Discussion

The meeting opened with a long statement from the Board summarizing its concerns about the fire company's compliance with state reporting requirements. Township officials said the fire company had not previously submitted audited financial statements or itemized expenditure reports as required, and that after requests in late 2025 and early 2026, the company provided incomplete records for 2022–2025 and then hard-copy records for 2016–2021.

Officials said their review identified at least 16 discrepancies and approximately $85,000 in taxpayer funds that could not be fully accounted for or reconciled. They said the issues included mismatched transfer amounts, checks not matching invoice dates, missing transaction history, and funds that appeared to have been moved among the tax, general, and relief accounts in ways that complicated reconciliation.

A detailed walk-through of individual items followed. Examples cited included unreadable or uncorroborated checks from 2016, a $10,000 check described as a CD with no supporting

documentation or maturation deposit, checks where invoice dates came after check dates, and a check not entered in to accounting software until the date it cleared. Officials also flagged a $50,000 transaction and said the township could not reconcile it with the records provided. Records missing were transaction history from the general fund for 2024 and 2025 around the times of two transfers, general fund transaction history from the beginning of the year covering the $50,000 check, and transaction history from the Tax Fund from 2016 to 2021.

Supervisor Bill Karaffa summarized notes from a March 11 meeting with fire company representatives, including President Jared Landis, Treasurer Amanda Coleman, and Past Treasurer Mike Frederick. He cited four major categories of concern: a $5,000 transfer on April 14, 2025; a $20,000 transfer on July 8, 2024; a $25,734.25 deposit in December 2022 followed by a January 9, 2023 transfer of $25,684.68, and a $50,000 dollar tax fund check deposited in the general fund and not the tax fund with mismatched dates which led to a larger $53,298.42 deposit into the tax fund which he said the date pattern suggested possible alteration of accounting records.

Supervisor William Karaffa said township checks totaling $71,097.42 from 2016–2025 were not found in the fire company's tax account records but appeared to be commingled in the General Fund making reconciliation difficult. He said he recommended an audit if the fire company could not provide requested Univest transaction histories.

The Board said it secured an auditor specializing in fire company forensic audits, identified as Kathy Seller of Brinkler Simpson and Company, LLC, and that the audit would begin as early as Monday following the meeting. The Board directed the fire company to open and preserve every account, including the fire relief fund, general fund, tax fund, audit logs from accounting software, and any other records needed for the audit. The Board, however, did mention that the audit would be primarily focused on the discrepancies identified by the Board and would be at the township's expense if there were no adverse findings in the fire company records.

Fire company representatives said they understood the auditor would only examine the listed discrepancies, not all records. The fire company objected to being asked to pay for the audit if were any adverse findings, arguing that the township was the party requesting it and should bear the cost regardless of findings.

- Old Business
    - None

- Public Comment Period

Fire Company Response on the Records:

Jason Parkins and other fire company representatives disputed the township's conclusions and said the questions reflected normal accounting practices and transfers between accounts. They said tax money, grants, fundraising, and township support all flow through different buckets, and that moving funds between accounts to pay bills is common in volunteer fire company bookkeeping.

On the $50,000 issue, the fire company stated the township donated the money toward a new engine, that it was deposited in the fire company savings account, and that it was later transferred to checking to pay for the engine. Representatives said bank statements, not QuickBooks alone, showed the money was properly tracked and that the township had misread the sequence of entries.

Office of Open Records and Township Funding

The discussion repeatedly returned to a dispute over what the fire company told the Pennsylvania Office of Open Records. Township officials said the fire company's response to OOR deflated the extent of township funding and contradicted the actual financial dependence on township contributions.

Fire company representatives countered that they had submitted financials and were told they did not fall under the township's right-to-know request. They said they only hired legal counsel after receiving conflicting guidance and argued that the township had not been transparent about what it expected.

Fire Relief Fund and Accounting Practices

A portion of the conversation addressed Fireman's Relief Fund records and the state required separate audit treatment. Township officials argued that transfers involving relief funds must be explained and documented, and that the auditor should have access to those records if requested.

Fire company representatives said relief-fund reporting is already governed by state audit requirements and that the township should not duplicate that process. The Board responded that if the auditor asks for those records, they must be provided.

Political Tension and Allegations of Vendetta

Several supervisors and fire company members used the meeting to address online political conflict, claims of a "personal vendetta," and accusations that officials were trying to close the firehouse. Township supervisors denied wanting to shut the fire company down and said public safety remained their priority.

The Board of supervisors argued that the fire companies' actions and public messaging created fear among residents, including claims that insurance rates would rise or mutual aid would stop. Fire Company officials said those concerns were legitimate operational issues, not fearmongering, because ISO classification, staffing, and water supply can affect fire insurance ratings and many of these issues are longstanding statewide issues with volunteer fire companies.

Mutual Aid and Public Safety

Fire company leaders said mutual aid partners were in attendance because they understood the broader consequences if the township's fire protection structure changed. They stressed that the fire company remained active and committed to responding, and that they had no intention of closing their doors.

Residents spoke in support of the fire company, emphasizing the dedication of volunteers, the importance of the company to the community, and the impact the controversy was having on firefighters and their families. Some residents urged the township to complete the audit quickly but said the fire company should only pay for it if there are adverse findings.

In particular Sue Kenna gave an impassioned public comment talking about how the actions of the Board were very disheartening to members of the fire company and in particular her family who have long been dedicated volunteer members of the Upper Frederick Fire Company. Sue mentioned how extremely proud she is of Jackson Kenna, her 17 year old son, and his dedication to the fire company as a junior member and how that it inspiring to her other son.

Related Operational and Budget Concerns

Several comments addressed township fuel and insurance support, with fire company members saying those expenses had been removed without clear written notice. Township officials responded that the arrangement had been treated as a "wink and nod" practice and needed to be formalized in writing or through ordinance, and that they fully supported taking such action once the financial questions were resolved.

The Board said future funding practices and requirements for fire-company tax money would be implemented by ordinance after the matter was resolved. Township officials said there was only about $64 owed to the fire company before march, while fire company members said the township's removal of fuel and insurance support had materially reduced operating flexibility. The Township officials again stated they were open do discussing these issues and providing support once the financial issues are resolved.

Closure and Next Steps

Supervisors said the township solicitor would continue coordinating with fire company leadership, particularly the president, to work out how the township and fire company would move forward with the audit.

The meeting closed with a motion to adjourn after repeated assertions from both sides that the audit was necessary, but with continued disagreement over the scope of records, the interpretation of the disputed transactions, and who should pay for the review.

UPCOMING MEETINGS

Parks & Rec Board – 4/21/2026 at 7:00 pm
Planning Commission Board – 4/16/2026 at 7:00PM
Open Space – 04/16/2026 at 7:00PM
BOS Workshop Meeting – 05/06/2026 at 7:00pm
BOS Business Meeting – 05/13/2026 at 7:00pm

ANNOUNCEMENTS

-None

Adjournment *-Meeting Adjourned at 9:02pm*

ATTEST:

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Aaron Walizer, Manager

BOARD OF SUPERVISORS
UPPER FREDERICK TOWNSHIP

Signed Copy On Record
_____
William Landman, Chairman

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Elizabeth Fischer, Vice Chairman

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William Karaffa, Member