

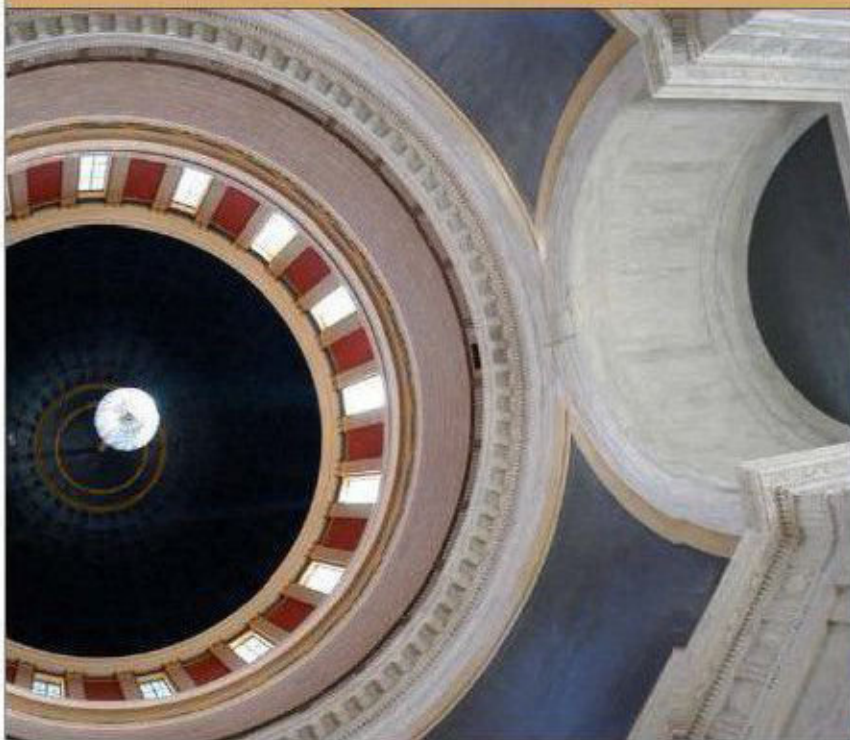
LEGISLATIVE FINANCIAL COMPLIANCE INSPECTION

Belington Volunteer Fire Department

FOR THE PERIOD ENDING JUNE 30, 2010

REPORT SUMMARY

- Commingled Funds
- Lack of Supporting Documentation
- Non-Allowable Expenditures
- Utilities



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POST AUDIT DIVISION



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WEST VIRGINIA LEGISLATURE
Joint Committee on Government and Finance

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September 4, 2012

The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 12, Article 4, Section 14 as amended, we conducted a compliance inspection and review of the financial transactions and records of the Belington Volunteer Fire Department's state funds for the fiscal year ended June 30, 2010. We conducted our review and compliance inspection based on the criteria set forth by the Legislative Post Audit Division.

Respectfully submitted,

A handwritten signature in cursive script that reads "Stacy L. Sneed".

Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

SLS/nmh

BELINGTON VOLUNTEER FIRE DEPARTMENT
July 1, 2009 – June 30, 2010

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BELINGTON VOLUNTEER FIRE DEPARTMENT
July 1, 2009 – June 30, 2010

EXECUTIVE SUMMARY

Belington VFD, Barbour County	<u>June 30, 2010</u>
Finding 1 - Commingled Funds	\$18,390.64
Finding 2 - Lack of Supporting Documentation	5,452.33
Finding 3 - Non-Allowable Expenditures	112.55
Finding 4 – Utilities – Lack of Proper Documentation	<u>8,009.00</u>
Total	<u>\$31,964.52</u>

RECOMMENDATIONS:

Finding 1 - We recommend Belington VFD maintain all state funds in a separate account and not commingled with funds received from other sources. We further recommend they reimburse their state account \$18,390.64.

Finding 2 - We recommend they maintain proper documentation for all expenditures and reimburse their state account \$5,452.33.

Finding 3 - We recommend all revenues allocated to the fire department only be used for expenditures as authorized by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended. We further recommend they reimburse their state account \$112.55.

Finding 4 - We recommend the department document and verify all account numbers, meter numbers, and service addresses for utilities paid using state funds.

Responses:

The department agreed with all findings and recommendations.

BELINGTON VOLUNTEER FIRE DEPARTMENT
July 1, 2009 – June 30, 2010

INTRODUCTION

POST AUDIT AUTHORITY

The procedures were conducted pursuant to Chapter 12, Article 4, Section 14 of the West Virginia Code, which allows the Legislative Auditor to “assign an employee or employees to perform audits or reviews at the direction of the Legislative Auditor of the disbursement of state grant funds to volunteer fire departments.”

BACKGROUND

To provide additional revenue for the municipal firemen's pension and relief funds and for volunteer and part volunteer companies and departments, the West Virginia Legislature levied under Chapter 33, Article 3, Section 14d of the West Virginia Code, as amended in 2001, an additional premium tax equal to one percent of the taxable premiums collected for fire insurance and casualty insurance policies. Under this section of the Code, volunteer and part volunteer fire departments that are certified by the State Fire Marshal prior to each quarterly allocation are to receive 25 percent of the revenues generated by this premium tax.

In 1999, to provide additional revenue for the municipal fireman’s pension and relief funds and for volunteer and part volunteer companies and departments, the West Virginia Legislature levied under the provisions of Chapter 33, Article 12c, Section 9 of the West Virginia Code, as amended, a tax equal to four percent of the gross premiums and fees on excess line policies. These moneys are to be distributed in accordance with the provision of Chapter 33, Article 3, Section 14d, as amended.

The West Virginia Legislature again provided additional revenue for the volunteer and part volunteer fire departments by authorizing, under Chapter 33, Article 3, Section 33 of the West Virginia Code, as amended in 2001, a policy surcharge equal to one percent of the taxable premiums paid by policyholders of any fire insurance policy or casualty insurance policy. Under this section of the Code, 50 percent of the moneys collected are to be distributed to those volunteer and part volunteer fire departments and companies certified by the State Fire Marshal before each quarterly allocation.

Chapter 33, Article 3, Sections 14d and 33 provide that the volunteer fire departments receive distributions on an equal share basis and part volunteer fire departments receive a reduced amount based on the ratio of full-time paid firefighters who are members of the municipal firemen’s pension system to the total number of the members of the fire department. The moneys are to be distributed quarterly on the first day of the months of January, April, July and October of each year.

To receive these funds, the volunteer and part volunteer fire companies and departments must comply with the provisions of Chapter 8, Article 15, Section 8a of the West Virginia Code, as amended:

The Legislature placed restrictions on the use of these additional revenues by the volunteer fire departments under Chapter 8, Article 15, Section 8b of the West Virginia Code, as amended March 8, 2000, and again April 9, 2005.

Prior to the March 8, 2000 amendment, Chapter 8, Article 15, Section 8b did not allow Operating expenses as described in subsection (11) nor did the law prohibit the commingling of the funds with funds from other sources. Prior to the April 9, 2005 amendment, Chapter 8, Article 15, Section 8b did not allow Dues as described in subsection (12). On March 13, 2010, Chapter 8, Article 15, Section 8b was amended to include items (13) Workers' Compensation premiums, (14) Life insurance premiums to provide a benefit not to exceed \$20,000 for firefighter; and (15) Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year.

Chapter 12, Article 4, Section 14 of the West Virginia Code, as amended, requires an audit at the cost of the grantee, by an independent certified public accountant, of any person who receives State funds or grants in the amount of \$25,000 or more. The audit must be filed within two years of the end of the year in which the disbursement of the funds or grants occurred. The Legislature amended this section of the Code effective June 9, 1995, and again effective July 1, 2005 providing an alternative to an audit for volunteer fire departments. In lieu of an audit, volunteer fire departments may file a sworn statement of annual expenditures to the Legislative Auditor's Office on or before July 1, of each year. If the sworn statement of annual expenditures is not filed by the first day of July, the Legislative Auditor shall notify the State Treasurer who shall withhold any payment that would otherwise be distributed to the fire department.

Chapter 12, Article 4, Section 14 as amended March 8, 2000, and again April 9, 2005 provides that the Legislative Auditor may perform random audits of the volunteer fire departments. This section also requires that the volunteer fire department shall cooperate with the Legislative Auditor's Office in performing their duties under this section. If the Legislative Auditor determines a volunteer fire department is not cooperating, the Legislative Auditor shall notify the state treasurer who shall withhold payment of any amount that would otherwise be distributed to the department until such time that the Legislative Auditor informs the treasurer that the fire department has cooperated as required by this section.

BELINGTON VOLUNTEER FIRE DEPARTMENT
July 1, 2009 – June 30, 2010

OFFICERS AND STAFF

Keith Phillips.....President
Doug CulterTreasurer
Philip HartFire Chief

BELINGTON VOLUNTEER FIRE DEPARTMENT
July 1, 2009 – June 30, 2010

SCOPE

We conducted an evaluation of the revenue and expenditure transactions, and other records of the Belington Volunteer Fire Department's state accounts for the year ending June 30, 2010. Our scope included determining instances of noncompliance with Chapter 8, Article 15, Section 8b of the West Virginia code, and other applicable laws and regulations. The Compliance inspection was conducted in accordance with criteria set forth by the Legislative Post Audit Division.

OBJECTIVES AND METHODOLOGIES

The objective of our report was to review expenditures from the Department's state fund to ensure all expenditures were allowable and supported, and to report any unlawful expenditures that we find. Additionally, we were to examine the spending unit's financial transactions and records to evaluate its compliance with applicable State laws, rules and regulations.

Our sample of Departments to test was randomly selected by district, after determining a population of all Departments for which a report has not been issued.

This communication is intended solely for the information and use of the Post Audits Subcommittee, the members of the WV Legislature, and the Volunteer Fire Department. However, once presented by the Post Audits Subcommittee, this report is a matter of public record and its distribution is not limited.

Our reports are designed to assist the Post Audits Subcommittee in exercising its legislative oversight function and to provide constructive recommendations for improving the operations of Volunteer Fire Departments. As a result, our reports generally do not address activities we reviewed that are functioning properly.

CONCLUSIONS

Based on our review, we believe there is sufficient evidence to conclude the department made \$18,390.64 in fund transfers identified from State funds to their non State account. We also noted expenditures totaling \$18,390.64 reported on their annual state financial statement that were paid from their non state account. Due to the commingling of funds we are unable to determine if all expenditures were allowable and/or properly documented. However, of the documentation provided to us, we determined lack of proper supporting documentation for expenditures totaling \$5,452.33 and \$112.55 in expenditures identified from state funds that were not allowed. Finally, the department made \$8,009.00 in expenditures to utility companies for which they have multiple accounts and service addresses that were not properly documented.

EXIT CONFERENCE

We discussed this report with the Fire Chief of the Belington Volunteer Fire Department on 9/04/2010. All findings and recommendations were reviewed and discussed.

BELINGTON VOLUNTEER FIRE DEPARTMENT
July 1, 2009 – June 30, 2010

FINDINGS

FINDING 1 COMMINGLED FUNDS:

The Belington Volunteer Fire Department made \$18,390.64 in fund transfers identified from State funds to their non State account. We also noted the department reported expenditures totaling \$18,390.64 on the financial statement that were paid from other sources.

CONDITION:

We noted the fire department made the following fund transfers identified from State funds to their non State account:

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>PAYEE</u>	<u>Amount</u>
eft	7/31/2009	Internet Transfer to DDA *08	\$8,046.12
eft	8/26/2009	Internet Transfer to DDA *08	\$1,859.22
eft	8/31/2009	Internet Transfer to DDA *08	\$591.40
eft	9/8/2009	Internet Transfer to DDA *08	\$209.48
eft	12/2/2009	Internet Transfer to DDA *08	\$3,179.00
eft	12/10/2009	Internet Transfer to DDA *08	\$4,505.42
		Total	\$18,390.64

We also noted the fire department reported the following expenditures on their annual state financial statement for expenditures paid from other sources.

<u>TRANSACTION DATE</u>	<u>INVOICE DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>
7/31/2009	7/20/2009	Verizon	\$201.03
7/31/2009	7/23/2009	3W Logic	\$54.95
7/31/2009	7/15/2009	Finley Fire Equipment	\$7,790.14
8/26/2009	8/18/2009	Allegheny Power	\$409.47
8/26/2009	8/18/2009	Allegheny Power	\$290.21
8/26/2009	8/14/2009	Roger Bolyard	\$977.05
8/26/2009	8/18/2009	Sheetz	\$117.89
8/26/2009	8/12/2009	US Cellular	\$24.60
8/26/2009	8/24/2009	Thornhill's Florist	\$40.00
8/31/2009	8/24/2009	Belington Exxon	\$591.40
9/8/2009	n/a	unknown internet transfer	\$209.48
12/15/2009	11/30/2009	Barbour Democrat	\$17.25

<u>TRANSACTION DATE</u>	<u>INVOICE DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>
12/15/2009	12/3/2009	Steve's Home & Farm Supply	\$43.57
12/15/2009	11/30/2009	Builders Group	\$288.98
12/15/2009	12/1/2009	Belington Shop N Save	\$489.58
12/11/2009	11/20/2009	Verizon	\$190.04
12/15/2009	12/1/2009	VFIS	\$3,476.00
12/2/2009	n/a	Internet Transfer	\$3,179.00
		Total	\$18,390.64

CRITERIA:

Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

Revenues allocated to volunteer and part volunteer fire companies and departments may be expended only for the items listed in subdivisions (1) through (15) of this section. Funds received from the state for volunteer and part volunteer fire companies and departments, pursuant to sections fourteen-d and thirty-three, article three, and section seven, article twelve-c, all of chapter thirty-three of this code, **may not be commingled with funds received from any other source.” (Emphasis Added)**

CAUSE:

According to the Chief, the former Treasurer was not aware that transferring funds from the state account to the non state account was not allowable.

EFFECT:

Due to the commingling of funds, we may be unable to determine if all expenditures made from state funds were allowable and/or properly documented.

RECOMMENDATION:

We recommend the Belington VFD maintain all state funds in a separate account and not commingled with funds received from other sources. Finally, we recommend they reimburse their state account \$18,390.64.

FINDING 2 LACK OF SUPPORTING DOCUMENTATION:

Of the documentation provided to us, we determined the Belington Volunteer Fire Department lacked proper supporting documentation for expenditures totaling \$5,452.33.

CONDITION:

We noted the fire department could not provide proper documentation for the following expenditures:

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>Lack of Supporting Documentation</u>
995038	7/2/2009	Dill's Fire & Safety Equipment	\$62.00	itemized invoices
eft	12/31/2009	Sheetz	\$309.40	itemized invoices
eft	12/31/2009	Breathing Air Systems	\$363.80	itemized invoices
eft	2/2/2010	Sheetz	\$137.29	itemized invoices
eft	2/16/2010	Morgans Auto Parts	\$5.97	itemized invoices
eft	2/16/2010	Glotfelty Tire	\$2,111.64	itemized invoices
eft	3/10/2010	Newlons Internat	\$18.80	itemized invoices
eft	3/10/2010	Morgans Auto Parts	\$1,104.89	itemized invoices
eft	3/12/2010	US Cellular	\$24.69	itemized invoices
eft	3/15/2010	Allegheny Power	\$157.07	itemized invoices
eft	3/15/2010	Allegheny Power	\$356.86	itemized invoices
1256	5/20/2010	Advance Auto Parts	\$224.86	itemized invoices
eft	6/2/2010	Mountaineer Gas	\$123.22	itemized invoices
eft	6/8/2010	Allegheny Power	\$163.13	itemized invoices
eft	6/8/2010	Allegheny Power	\$288.71	itemized invoices
		Total	<u>\$5,452.33</u>	

CRITERION:

Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

Revenues allocated to volunteer and part volunteer fire companies and departments may be expended only for the items listed in subdivisions (1) through (15) of this section. Funds received from the state for volunteer and part volunteer fire companies and departments, pursuant to sections fourteen-d and thirty-three, article three, and section seven, article twelve-c, all of chapter thirty-three of this code, may not be commingled with funds received from any other source.”

CAUSE:

According to the Chief the former Treasurer was not aware that an itemized invoice is required to document all expenditures and vendor statements were not acceptable.

EFFECT:

There is a higher risk of fraud when expenditures lack proper supporting documentation. Due to the lack of proper supporting documentation, we were unable to determine if these expenditures were allowable.

RECOMMENDATION:

We recommend all revenues allocated to the fire department only be used for expenditures reasonably required for effective and efficient fire protection service, used for the public good, made in accordance with their Corporate Charter and by laws, and authorized by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended. We further recommend they maintain proper documentation for all expenditures and reimburse their state account \$5,452.33.

FINDING 3 NON-ALLOWABLE EXPENDITURES:

Of the documentation provided to us, we determined the Belington Volunteer Fire Department made \$112.55 in expenditures identified from state funds which were not allowed by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended.

CONDITION:

Based on supporting documentation provided to us, we determined the following item was purchased with State money that was not allowable under the West Virginia Code:

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
eft	6/4/2010	Carrot Top Industries	<u>\$112.55</u>	Nylon Flags
		Total	\$112.55	

CRITERIA:

Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

Revenues allocated to volunteer and part volunteer fire companies and departments may be expended only for the items listed in subdivisions (1) through (15) of this section. Funds received from the state for volunteer and part volunteer fire companies and departments, pursuant to sections fourteen-d and thirty-three, article three, and section seven, article twelve-c, all of chapter thirty-three of this code, may not be commingled with funds received from any other source.”

CAUSE:

According to the chief they were not aware that this expenditure was not allowable.

EFFECT:

Due to unallowable expenditures, the VFD may have less funding available for expenditures required for effective and efficient fire protection services.

RECOMMENDATION:

We recommend all revenues allocated to the fire department only be used for expenditures reasonably required for effective and efficient fire protection service, used for the public good, made in accordance with their Corporate Charter and by laws, and authorized by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended. We further recommend they reimburse their state account \$112.55.

FINDING 4 UTILITIES – LACK OF PROPER DOCUMENTATION:

The Belington Volunteer Fire Department could not provide information or documentation concerning multiple accounts and service addresses for Allegheny Power, City of Belington, Mountaineer Gas, and Verizon.

CONDITION:

We noted three service addresses and two accounts for Allegheny power for electric; three accounts and two service addresses for the City of Belington for water and sewer; three accounts and two service addresses for Mountaineer Gas for gas; and two Verizon accounts.

The department lacked a proper invoice and/or meter number to document the purpose of the various accounts and addresses. Due to the lack of documentation we are unable to determine if the following expenditures identified from State funds for the following multiple accounts and service addresses were for department use:

<u>Date</u>	<u>Account Number</u>	<u>Vendor</u>	<u>Service Address</u>	<u>Amount</u>
1/29/2009	3 20 09 163 08145 1	Allegheny Power	106 Watkins Street	\$390.87
1/29/2009	3 20 09 163 081501	Allegheny Power	n/a	\$246.24
12/29/2009	3 20 09 163 081451	Allegheny Power	Jim Hart, 301 Watkins St	\$360.24
12/29/2009	3 20 09 163 081501	Allegheny Power	PO Box 515	\$203.43
3/15/2010	no documentation	Allegheny Power	no documentation	\$157.07
3/15/2010	no documentation	Allegheny Power	no documentation	\$356.86
6/8/2010	no documentation	Allegheny Power	no documentation	\$163.13
6/8/2010	no documentation	Allegheny Power	no documentation	\$288.71
1/15/2009	40110-00	City of Belington	Elliott Ave/Bingo Hall	\$50.37
1/15/2009	40150-00	City of Belington	301 Watkins Street	\$179.65
10/16/2009	40150-00	City of Belington	106 Watkins Street	\$394.13
12/31/2009	40110-00	City of Belington	Elliott Ave/Bingo Hall	\$107.07
12/31/2009	40150-00	City of Belington	301 Watkins Street	\$109.14
2/16/2010	40110-00	City of Belington	Elliott Ave/Bingo Hall	\$31.37
2/16/2010	40150-00	City of Belington	301 Watkins Street	\$172.05
3/10/2010	Account # 0854	City of Belington	Elliott Ave.	\$34.45
1/29/2009	345493-409704	Mountaineer Gas	Walnut Street	\$870.49
1/29/2009	368989-439281	Mountaineer Gas	Elliott Ave	\$372.30
12/29/2009	7 24 12 144 01295 1	Mountaineer Gas	Elliott Ave	\$58.23
12/29/2009	7 24 12 144 01320 1	Mountaineer Gas	Walnut Street	\$296.50
3/15/2010	368989-439281	Mountaineer Gas	n/a	\$393.97
4/12/2010	345493-409704	Mountaineer Gas	Walnut Street	\$827.16
4/12/2010	368989-439281	Mountaineer Gas	Elliott Ave	\$350.66
5/26/2010	368989-439281	Mountaineer Gas	Elliott Ave	\$80.05
6/2/2010	345493-409704	Mountaineer Gas	Walnut Street	\$192.13

<u>Date</u>	<u>Account Number</u>	<u>Vendor</u>	<u>Service Address</u>	<u>Amount</u>
6/2/2010	no documentation	Mountaineer Gas	no documentation	\$123.22
12/29/2009	42329076 69Y	Verizon	PO Box 515	\$197.44
2/11/2010	42329076 69Y	Verizon	PO Box 515	\$187.36
3/19/2010	42329076 69Y	Verizon	PO Box 515	\$192.66
4/19/2010	42329076 69Y	Verizon	PO Box 515	\$203.82
5/26/2010	973521675 77Y	Verizon	PO Box 515	\$418.23
			Total	\$8,009.00

CRITERIA:

Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

Revenues allocated to volunteer and part volunteer fire companies and departments may be expended only for the items listed in subdivisions (1) through (15) of this section. Funds received from the state for volunteer and part volunteer fire companies and departments, pursuant to sections fourteen-d and thirty-three, article three, and section seven, article twelve-c, all of chapter thirty-three of this code, may not be commingled with funds received from any other source.”

CAUSE:

According to the Chief:

1. The Allegheny Power bills at one time we had three different services into our buildings, when these services were added the power company would not accept a PO Box. Each account needed an address or contact person. Now all buildings are serviced by one meter, which equals one bill.
2. The City of Belington has two water taps for the fire department one at the fire station and the other our social hall/kitchen. The fire station is on Watkins Street, and the social hall/kitchen is on Elliott Ave.
3. With Mountaineer gas the addresses is the same problem as with the power company, we now only have two services. One on Walnut Street and one on Watkins Street.
4. The Verizon accounts was one for phone service and one for Internet, that service plan was changed and updated all services are now on one bill.

EFFECT:

The department has a higher risk of fraud or error due to the lack of documentation and verification of account numbers, meter numbers, and service addresses for utility expenditures.

RECOMMENDATION:

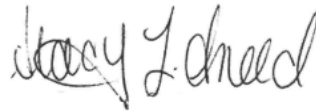
We recommend the department document and verify all account numbers, meter numbers, and service address for utilities paid using state funds.

STATE OF WEST VIRGINIA

OFFICE OF THE LEGISLATIVE AUDITOR, TO WIT:

I, Stacy L. Sneed, CPA, CICA, Director of the Legislative Post Audit Division, do hereby certify that the report appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 3RD day of October 2012.



Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

Notification of when the report was released and the location of the report on our website was sent to the Secretary of the Department of Administration to be filed as a public record. Report release notifications were also sent to the Governor; Attorney General; State Auditor; and State Fire Marshal. Copies forwarded to the Belington Volunteer Fire Department; Prosecuting Attorney, Barbour County; and County Clerk, Barbour County.