

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2958

BY DELEGATES MAYNARD, WESTFALL, JENNINGS, PACK,
PAYNTER, MILLER, LOVEJOY, LINVILLE, J. JEFFRIES AND
ANGELUCCI

[Introduced February 11, 2019; Referred
to the Committee on Government Organization.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §8-15-7a relating to authorizing the State Auditor to conduct regular financial
3 examinations or audits of all volunteer fire companies; authorizing the Auditor to establish
4 a schedule of examinations; and defining the scope of the Auditor's examinations.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 15. FIRE FIGHTING; FIRE COMPANIES AND DEPARTMENTS; CIVIL
SERVICE FOR PAID FIRE DEPARTMENTS.**

§8-15-7a. Audit or financial examination of volunteer fire companies.

1 The Auditor shall have the authority and the duty to make a regular review of the finances
2 of each volunteer fire company constituted under the provisions of this article. Audits or financial
3 examinations are not required to be conducted on an annual basis, but should be so scheduled
4 as to complete a review of each volunteer fire company at least once every five years: *Provided,*
5 That nothing in this section shall prevent the Auditor from conducting more than one financial
6 examination or audit of a volunteer fire company within that period if the Auditor has cause to
7 believe that loss, mismanagement, misuse, or waste of the funds of the company that may occur
8 or is occurring. The scope of the Auditor's examination or audit shall include all income of the
9 voluntary fire company, regardless of the source of funds, the assets, liabilities, and all
10 expenditures of the company.

NOTE: The purpose of this bill is to give the State Auditor the authority to conduct regular examinations of the finances of volunteer fire companies.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.