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.]
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A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §8-15-7a relating to authorizing the State Auditor to conduct regular financial examinations or audits of all volunteer fire companies; authorizing the Auditor to establish 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.

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