

**WEST VIRGINIA LEGISLATURE**  
*Legislative Post Audit Division*

Building 1, Room W- 329  
1900 Kanawha Blvd. East  
Charleston, WV 25305-0610  
(304) 347-4880  
(304) 347-4889 FAX



**Denny Rhodes**  
Director

November 15, 2015

The Honorable William P. Cole III, President  
West Virginia State Senate  
Post Audits Sub-Committee, Co-Chair  
Room 229 M, Building 1  
State Capitol Complex  
Charleston, West Virginia 25305

The Honorable Tim Armstead, Speaker  
West Virginia House of Delegates  
Post Audits Sub-Committee, Co-Chair  
Room 228 M, Building 1  
State Capitol Complex  
Charleston, West Virginia 25305

Dear Mr. President and Mr. Speaker:

Pursuant to the authority provided by West Virginia Code §12-4-14, as amended, we have completed an audit of the Cottageville Volunteer Fire Department's state funds for the calendar year ended December 31, 2012. Located in Jackson County, the Department began 2012 with a balance of \$3,089.95 in its state account. During 2012, the Department received additional monies from the State in the amount of \$44,538.77; therefore, the audit included \$47,628.72 in state funding.

The objective of the audit was to evaluate compliance with West Virginia Code §8-15-8b, as amended. **We concluded the Department was in compliance.**

Respectfully submitted,

A handwritten signature in blue ink that reads "Denny Rhodes".

Denny Rhodes