January 12, 2016

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 Panther Volunteer Fire Department’s state funds for the calendar year ended December 31, 2011. Located in McDowell County, the Department began 2011 with a balance of $40,623.77 in its state account. During 2011, the Department received additional monies from the State in the amount of $44,757.22; therefore, the audit included $85,380.99 in state funding.

The objective of the audit was to evaluate compliance with West Virginia Code §8-15-8b, as amended. **With the exception of lacking adequate documentation for one expenditure in the amount of $64.40, we concluded the Department was in compliance.** The Legislative Auditor recommends the Panther Volunteer Fire Department reimburse its state account $64.40.

Respectfully submitted,

Denny Rhodes