June 13, 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 Valley Volunteer Fire Department’s state funds for the calendar year ended December 31, 2012. Located in Marion County, the Department began 2012 with a balance of $221.08 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 $44,759.85 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,

Denny Rhodes