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 period of January 1, 2014 through October 31, 2015. Located in Mason County, the Department began 2014 with a balance of $7,386.74 in its state account. During 2014 and 2015, the Department received additional monies from the State in the amount of $46,815.67 and $47,613.31, respectively; therefore, the audit included $101,815.72 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,

Denny Rhodes

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Joint Committee on Government and Finance