

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

ENROLLED

House Bill 2958

BY DELEGATES MAYNARD, WESTFALL, JENNINGS, PACK,

PAYNTER, MILLER, LOVEJOY, LINVILLE, J. JEFFRIES AND

ANGELUCCI

[Passed March 6, 2019; in effect ninety days from
passage.]

1 AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §8-15-7a relating to authorizing the State Auditor to conduct regular financial
3 examinations or audits of all volunteer fire companies; authorizing the Auditor to establish
4 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.

1 The Auditor shall have the authority and the duty to make a regular review of the finances
2 of each volunteer fire company constituted under the provisions of this article. Audits or financial
3 examinations are not required to be conducted on an annual basis, but shall be scheduled as to
4 complete a review of each volunteer fire company at least once every five years: *Provided*, That
5 nothing in this section shall prevent the Auditor from conducting more than one financial
6 examination or audit of a volunteer fire company within the five-year period if the Auditor has
7 cause to believe that loss, mismanagement, misuse, or waste of the funds of the company that
8 may occur or is occurring. The scope of the Auditor's examination or audit shall include all income
9 of the voluntary fire company, regardless of the source of funds, the assets, liabilities, and all
10 expenditures of the company: *Provided, however*, That the State Auditor shall implement internal
11 policies to ensure that any costs associated with an audit under this section of the code may be
12 carried by the State Auditor or may be recouped by the volunteer fire company.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman, House Committee

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Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

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Clerk of the House of Delegates

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Clerk of the Senate

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Speaker of the House of Delegates

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President of the Senate

The within this the.....
day of, 2019.

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Governor