

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 500

**FISCAL
NOTE**

By Senator Chapman

[Introduced February 14, 2025; referred
to the Committee on Government Organization]

- 1 A BILL to amend and reenact §8-15-7a of the Code of West Virginia, 1931, as amended, relating to
2 transferring audit authority for volunteer fire companies to the Legislative Auditor.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 15. FIRE FIGHTING; FIRE COMPANIES; CIVIL SERVICE FOR PAID FIRE
DEPARTMENTS.**

§8-15-7a. Audit or financial examination of volunteer fire companies.

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

NOTE: The purpose of this bill is to transfer audit authority for volunteer fire companies to the West Virginia Legislative Auditor.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.