

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

### **Committee Substitute**

**for**

### **Senate Bill 500**

BY SENATOR CHAPMAN

[Reported March 7, 2025, from 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  
2 to 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  
6 the 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.~~ The Legislative Auditor, upon discovering any concerning or suspicious financial  
15 transactions, shall request the State Auditor to investigate and pursue correction or prosecution,  
16 as appropriate, of any misconduct, mismanagement, misuse, or waste.