

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 1011

**FISCAL
NOTE**

By Senator Helton

[Introduced February 19, 2026; 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 volunteer fire company audits; and permitting volunteer fire companies to submit audit
 3 paperwork electronically.

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

NOTE: The purpose of this bill is to allow volunteer fire companies to submit audit

paperwork electronically.

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