

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

Senate Bill 1011

BY SENATORS HELTON AND DEEDS

[Reported February 26, 2026, 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 volunteer fire company audits; and permitting volunteer fire companies to submit audit
3 paperwork electronically when capability to secure data is ensured.

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
3 the provisions of this article. Audits or financial examinations are not required to be conducted on
4 an annual basis, but shall be scheduled as to complete a review of each volunteer fire company
5 at 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
13 the 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. Upon
16 acquiring the capability to ensure that appropriate, documented security controls are in place and
17 that encryption is effectively deployed to safeguard financial data integrity, the Legislative Auditor

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- 18 shall permit each volunteer fire company to submit all required documents for an audit
19 electronically.