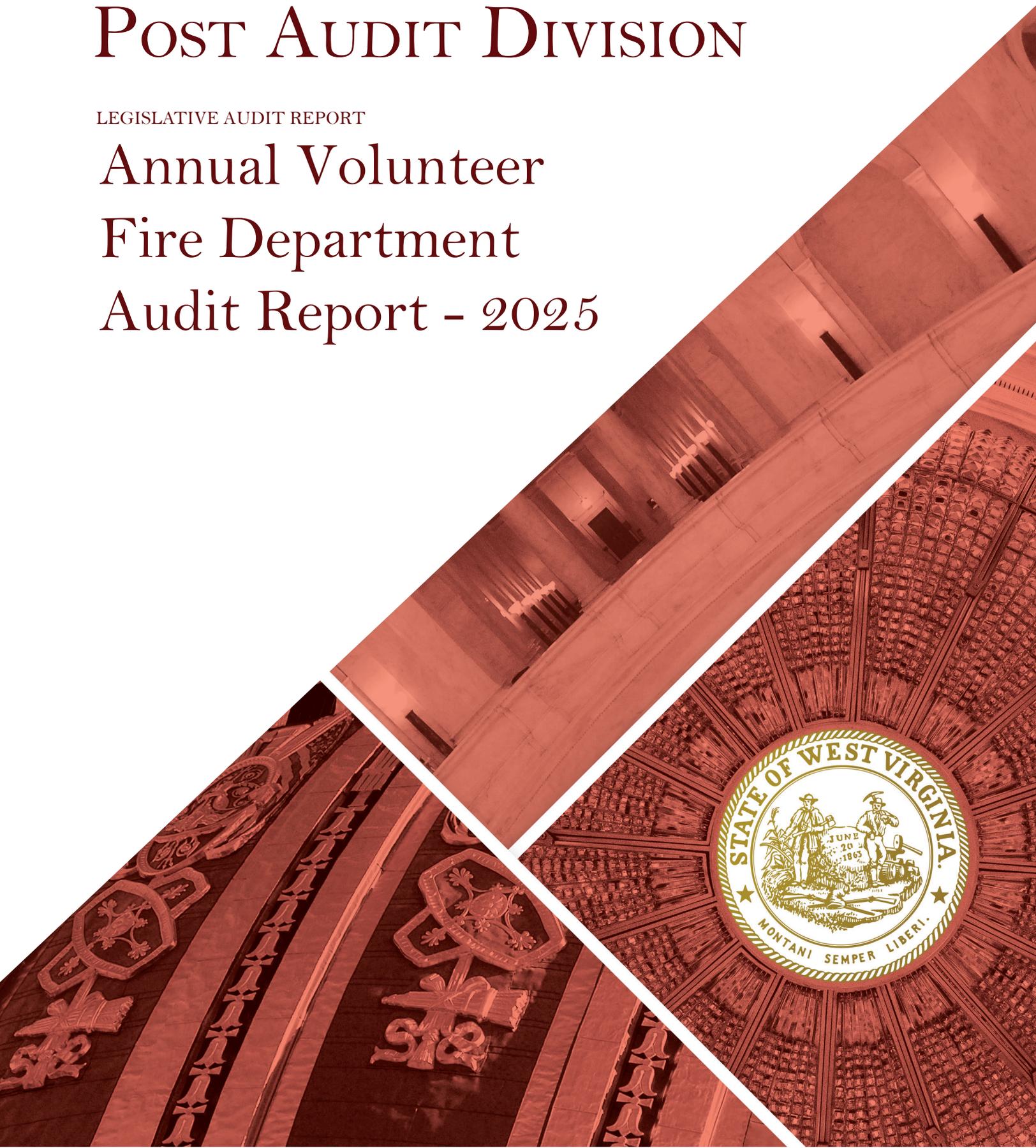


JOINT COMMITTEE ON GOVERNMENT AND FINANCE
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR

POST AUDIT DIVISION

LEGISLATIVE AUDIT REPORT

Annual Volunteer Fire Department Audit Report - 2025



JOINT COMMITTEE ON GOVERNMENT AND FINANCE
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR

POST AUDIT DIVISION

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Legislative Audit Report

January 13, 2025

Annual Volunteer Fire Department Audit Report - 2025

POST AUDIT
STAFF CONTRIBUTORS

Justin Robinson Legislative Auditor
Mike Jones, CFE, CIA, CRMA..... Audit Manager
Nathan Hamilton.....VFD Auditor
Hugh Canada.....VFD Auditor
Terry Fletcher, CPA, CFE.....Senior Auditor
Randolph Mays II, CFE.....Senior Auditor
Nattia Inyangette..... Auditor
Rita Rummel.....Auditor

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State Funding of Volunteer and Part-Volunteer Fire Departments

Every year, the State distributes millions of dollars to hundreds of West Virginia volunteer and part-volunteer fire departments (VFD) for the purpose of providing funding for firefighting equipment, training, and maintenance. Established by W.Va. Code §33-3-33 and collected by the Insurance Commission, one source of the money is a 0.55 percent surcharge imposed on fire and casualty insurance policies issued in West Virginia. Also, W.Va. Code §33-3-14d established an additional premium tax equal to one percent of taxable premiums on fire insurance, and casualty insurance policies to be collected by the Insurance Commission. Finally, W.Va. Code §29-3E-7 created a fireworks safety fee of 12 percent of all retail sales of consumer fireworks in the State. All money collected from the surcharge established in W.Va. Code §33-3-33, as well as 25 percent of the amount collected from the additional premium established in W.Va. Code §33-3-14d and 25 percent of the amount collected from the fireworks safety fee established in W.Va. Code §29-3E-7 comprises the Fire Protection Fund. The amount collected annually is subsequently distributed among qualifying departments through quarterly payments¹. These funds are to be used on specific items outlined in W.Va. Code §8-15-8b, such as protective equipment, rescue equipment, certain utilities for the fire stations, fire fighter training costs, insurance on buildings and automobiles, fuel, and workers' compensation premiums. Table 1 below shows the amounts distributed and the number of departments that benefited from these distributions over the last 10 years.

Year of Distribution	Number of Departments	Received Full Distribution	Did Not Receive Full Distribution*	Received No Funding	Total Amount Distributed
2016	431	402	29	0	\$20,198,716.58
2017	428	400	27	1	\$20,600,530.71
2018	428	421	7	0	\$22,453,199.93
2019	428	410	18	0	\$22,663,900.23
2020	427	421	5	1	\$22,561,109.69
2021	428	415	12	1	\$20,665,238.89
2022	428	420	7	1	\$23,761,842.66
2023	428	382	45	1	\$32,037,897.44
2024	426	357	68	1	\$33,646,344.14
2025	423	414	9	0	\$35,957,571.25

Data Obtained from W.Va. State Treasurer's Office website.
 *A VFD may lose its quarterly distribution if specific conditions are not met, such as not filing bank statements and check images for the previous calendar year for its state bank account(s) with the Legislative Auditor's Office, not cooperating with an audit, having monetary findings from an audit, being out of compliance with the State Fire Marshal, or being out of compliance with a DHHR grant.

In addition, it should be noted that the amount of each fire department's quarterly allotment distributed by the W.Va. State Treasurer's Office varies depending on whether the fire department is a fully-volunteer department or a part-volunteer department. Further, the amount distributed to a part-volunteer department varies based upon a calculation made by the State Treasurer's Office with information from the Municipal Pensions Oversight Board.

¹ Part-volunteer fire departments, departments that are not entirely comprised of volunteer firefighters and have some members who are compensated for their service, receive a pro-rated portion of funds determined by the State Treasurer's Office based on information from the Municipal Pensions Oversight Board.

By February 1st, all departments are required to file copies of the bank statements and check images for their state bank account(s) for the previous calendar year with the Legislative Auditor's Office. In December of each year the Post Audit Division mails a letter to each of the departments to remind them of the deadline and instructions on how to file the required documents.

The Legislative Auditor is granted authority to withhold a department's state funding if the department fails to meet one of the requirements stipulated in W.Va. Code, which include:

- If an audit of a department results in monetary findings, such as for expenditures not allowed by W.Va. Code §8-15-8b and/or expenditures not properly supported by a receipt or invoice.
- If a department fails to cooperate with an audit by not providing documents such as bank statements or invoices.
- If a department fails to respond to the Legislative Auditor's correspondence.
- If a department does not file bank statements and check images for its state bank account(s) for the preceding year by April 1st.

Additionally, the State Fire Marshal also has the authority to withhold a department's state funding if the department fails to meet the standards of the State Fire Marshal.

Funds withheld by the Legislative Auditor for reasons listed above are initially placed in escrow. After one year of non-compliance, a department forfeits one quarter of its funding for each quarter it remains non-compliant. For example, if a department became non-compliant on April 1, 2024, and remained non-compliant for the entire year, it would lose its first quarterly distribution that was withheld from the April 1, 2024, funding on April 1, 2025. If the department was still non-compliant at the beginning of the next quarter, it would lose the next quarterly distribution, and so on, until it became compliant. Funds forfeited by non-compliant VFDs are paid by the State Treasurer into the Fire Service Equipment and Training Fund created in W.Va. Code §29-3-5f.

W.Va. Code §12-4-14b grants the Legislative Auditor the authority to conduct audits of the state funding² received by VFDs. An audit determines if the department has maintained its state money in a separate account and has spent the money on allowable items. The audit is limited to a review of the bank account in which the department deposits its state funds, commonly referred to as the department's "state account." There are three typical findings that can result from the VFD audits:

- Unallowable Expenditures (when the money is spent on items not allowed by Code);
- Lack of Supporting Documentation (when the VFD has not provided a proper invoice, receipt, or other documentation to support its assertion that an expenditure is allowable and for the benefit of the department); and

² SB 500 from the 2025 Legislative session expanded this authority to include all income of the volunteer fire departments, regardless of the source of funds, the assets, liabilities, and all expenditures; however, all audits contained herein were initiated prior to this bill.

- Commingled Funds (when the VFD has mixed state funds with funds from other sources such as by transferring funds from its state account to its non-state or “general” account, thereby making it difficult to trace the money).

When the Legislative Auditor determines a volunteer or part-volunteer company, or department has used the formula distribution or equipment and training grant money for purposes not authorized, the Legislative Auditor gives a written notice of noncompliance to the company or department. If a volunteer or part-volunteer fire company or department disagrees or disputes the finding, it can contest the finding by submitting a written objection within five working days. The department or company shall then have 60 days from the date of the Legislative Auditor’s finding notification to provide any additional documentation for the Legislative Auditor to consider before finalizing the audit findings and withholding any funds due to noncompliance.

Objective

The objective of the audit of volunteer fire departments is to evaluate compliance with W.Va. Code §8-15-8b which states, in part:

*Funds received from the state for volunteer and part-volunteer fire companies and departments, pursuant to sections fourteen-d and thirty-three, article three, and section seven, article twelve-c, all of chapter thirty-three of this code, **may not be commingled with funds received from any other source.***

*Revenues allocated to volunteer and part-volunteer fire companies and departments **may be expended only for the items listed in subdivisions (1) through (15) of this section**³. (Emphasis Added)*

Methodology

Post Audit management examined data from previous audits and identified potential indicators for a high-risk of noncompliance. The generalized categories associated with a high assessed level of risk include:

1. Departments that had not had an audit.
2. Departments that had not had a recent audit.
3. Departments that had an audit with large discrepancies.
4. The Department was delinquent in financial filings.

Additionally, we considered other factors such as communication of possible concerns from members of the Legislature and the general public. The VFD Auditor begins with the department with the highest assessed level of risk and proceeds down the list completing as many departments as possible. Then the risk assessment is updated, and the process begins again with a new list in January of next year. Any audits that remain incomplete from the preceding year are completed prior to beginning audits from the new list.

Scope

Audits contained within this report were conducted on either the 2023 or 2024 calendar year for each respective department. None of the audits conducted by the Legislative Auditor were

³ Subdivisions 1 through 15 can be found in Appendix A of this report.

for a period greater than one calendar year. The different calendar years can be attributed to various issues including but not limited to department responsiveness to inquiries, department issues providing responses to document requests, challenges to completed audits, audits being started but not completed before the issuance of the annual report, and coordination of audit activities with outside parties. Any audit initiated but not completed prior to the issuance of the annual VFD audit report are prioritized for completion and included in the next annual report upon completion of the audit.

A complete list of all 53 volunteer and part-volunteer departments and the calendar year audited under the authority granted by W.Va. Code §12-4-14 to conduct compliance audits of the departments is provided below.

- Bartow Frank Durbin-CY23
- Beech Bottom-CY23
- Beech Creek-CY23
- Berkeley Springs-CY23
- Berwind-CY23
- Big Otter-CY23
- Boomer-CY23
- Bradley-Prosperity-CY23
- Bridgeport-CY23
- Cameron-CY23
- Coal City-CY23
- Coalwood-Caretta-CY23
- Colliers-CY23
- Cool Springs-CY24
- Cowen-CY23
- Dallas-CY23
- Danese-CY23
- Deerwalk-CY23
- Elizabeth Wirt-CY23
- Gassaway-CY23
- Glasgow-CY23
- Grafton-CY23
- Green Valley-Glenwood-CY23
- Greenwood-CY23
- Guyan River-CY23
- Harman-CY23
- Harts-CY23
- Institute-CY23
- Jackson's Mill-CY23
- Kingwood-CY23
- Lakewood-CY23
- Leading Creek-CY24
- Meadow Bridge-CY24
- Newton-CY23
- Parsons-CY23
- Pipestem-CY23
- Reedy-CY23
- Richwood-CY23
- Ridgeley-CY23
- Roderfield-CY23
- Ronceverte-CY24
- Saint Mary's-CY23
- Smithers-CY23
- Spencer-Roane-CY24
- Spruce River-CY23
- Union-CY23
- Van-CY23
- Wallace-CY23
- Washington Lands-CY23
- Welch-CY23
- Wilderness-CY24
- Williamstown-CY23
- Windsor Heights-CY23

Summary of 2025 VFD Audits

Of the 53 volunteer and part-volunteer fire departments that were audited, 29 were not in compliance with W.Va. Code. Table 2 below groups these 29 non-compliant departments into categories of findings.

Table 2 – Type of Finding(s) Noted for Non-Compliant Fire Departments/Companies	
Type of Finding	Number of Departments
Commingled Funds Only	4
Commingled Funds and Unallowable Expenditures	0
Commingled Funds and Unsupported Expenditures	0
Commingled Funds, Unallowable Expenditures, and Unsupported Expenditures	5
Unallowable Expenditures Only	11
Unsupported Expenditures Only	0
Unallowable Expenditures and Unsupported Expenditures	9
Total	<u>29</u>
<i>Data obtained from Legislative Auditor's analysis.</i>	

An overview of the 29 VFDs not in compliance with W.Va. Code §8-15-8b for the calendar year audited begins on page 48, including the department, county where the department is located, total amount of funds audited, and the total amount of expenditures found to not be in compliance. The individual results for each department including a table of the financial activity of the state account during the calendar year audited, explanation of the audit findings, and the recommendations begin on page 28.

An overview of the 24 VFDs in compliance with W.Va. Code §8-15-8b for the calendar year audited begins on page three including the department, county where the department is located, and total amount of funds audited. The individual results for each department, including a table of the financial activity of the state account during the calendar year audited, begin on page three.

Previous reports are available on the Post Audit Division reports page located at http://www.legis.state.W.Va.us/Joint/postaudit/vfd_audits.cfm.

Volunteer Fire Departments in Compliance with W.Va. Code

The following 24 VFDs were audited for compliance with W.Va. Code §8-15-8b and were found to be in compliance with W.Va. Code §8-15-8b for the calendar year audited; thus, there were no findings to report. Table 3 below notes the department, county in which the department is located, and the total funds audited.

Table 3 – Volunteer Fire Departments/Companies in Compliance with W.Va. Code		
Department/Company	County	Total Funds Audited
Beech Bottom	Brooke	\$103,704.70
Berkely Springs	Morgan	\$126,287.14
Boomer	Fayette	\$260,980.82
Colliers	Brooke	\$126,574.19
Cool Springs	Monongalia	\$143,965.32
Elizabeth Wirt	Wirt	\$87,081.89
Glasgow	Kanawha	\$114,963.59
Grafton	Taylor	\$123,271.53
Guyan River	Lincoln	\$235,148.02
Harman	Randolph	\$109,414.06
Institute	Kanawha	\$166,982.80
Jackson’s Mill	Lewis	\$107,271.41
Kingwood	Preston	\$110,417.58
Leading Creek	Randolph	\$260,742.74
Newton	Roane	\$91,022.51
Parsons	Tucker	\$94,734.67
Saint Mary’s	Pleasants	\$247,209.78
Spencer-Roane	Roane	\$218,823.15
Union	Monroe	\$116,631.06
Van	Boone	\$169,872.07
Welch	McDowell	\$105,735.53
Wilderness	Nicholas	\$93,938.33
Williamstown	Wood	\$170,510.36
Windsor Heights	Brooke	\$142,341.83
Total:		<u>\$3,527,625.08</u>
<i>Data obtained from Legislative Auditor’s analysis.</i>		

The results of the completed audits have been discussed with each respective department. The following report sections detail the individual results for each department listed in Table 3 found to be in compliance during the calendar year audited including a table of the financial activity of the state account during the calendar year audited.

Beech Bottom Volunteer Fire Department

The Beech Bottom VFD in Brooke County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Beech Bottom VFD began 2023 with a balance of \$706.40 in its state account. The Department received \$62,780.27 in quarterly allotments disbursed by the W.Va. State Treasurer and additional allowable deposits of \$40,218.03. Therefore, the audited funds totaled \$103,704.70.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 4 – Beech Bottom Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$706.40	
Quarterly Distribution from State Treasurer	\$62,780.27	
Allowable Additional Deposits	\$40,218.03	
Total Funds Audited		\$103,704.70
State Account Expenditures		
Proper Expenditures	\$58,257.14	
Total Expenditures		\$58,257.14
Balance Remaining in State Account		\$45,447.56

The results presented in this report have been reviewed and discussed with the Beech Bottom VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Berkeley Springs Volunteer Fire Company

The Berkeley Springs VFC in Morgan County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Berkeley Springs VFC began 2023 with a balance of \$49,202.69 in its state account. The Company received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Therefore, the audited funds totaled \$126,287.14.

The Company's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 5 – Berkeley Springs Volunteer Fire Company		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$49,202.69	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$126,287.14
State Account Expenditures		
Proper Expenditures	\$52,765.00	
Total Expenditures		<u>\$52,765.00</u>
Balance Remaining in State Account		<u>\$73,522.14</u>

The results presented in this report have been reviewed and discussed with the Berkeley Springs VFC. Additionally, the Company has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Boomer Volunteer Fire Department

The Boomer VFD in Fayette County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Boomer VFD began 2023 with a balance of \$180,646.35 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, interest deposits in the amount of \$613.59, and additional allowable deposits in the amount of \$2,636.43. Therefore, the audited funds totaled \$260,980.82.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 6 – Boomer Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$180,646.35	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$613.59	
Allowable Additional Deposits	\$2,636.43	
Total Funds Audited		\$260,980.82
State Account Expenditures		
Proper Expenditures	\$18,701.86	
Total Expenditures		<u>\$18,701.86</u>
Balance Remaining in State Account		<u>\$242,278.96</u>

The results presented in this report have been reviewed and discussed with the Boomer VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Colliers Volunteer Fire Department

The Colliers VFD in Brooke County was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Colliers VFD began 2023 with a balance of \$49,455.38 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, and interest deposits in the amount of \$34.36. Therefore, the audited funds totaled \$126,574.19.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 7 – Colliers Volunteer Fire Department State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$49,455.38	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$34.36	
Total Funds Audited		\$126,574.19
State Account Expenditures		
Proper Expenditures	\$52,165.41	
Total Expenditures		\$52,165.41
Balance Remaining in State Account		\$74,408.78

The results presented in this report have been reviewed and discussed with the Colliers VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Cool Springs Volunteer Fire Department

The Cool Springs VFD in Monongalia County **was in compliance** with W.Va. Code §8-15-8b during the 2024 calendar year.

Cool Springs VFD began 2024 with a balance of \$62,557.48 in its state account. The Department received \$81,407.84 in quarterly allotments disbursed by the W.Va. State Treasurer. Therefore, the audited funds totaled \$143,965.32.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 8 – Cool Springs Volunteer Fire Department State Funds Audited Calendar Year 2024		
State Account Deposits		
Beginning Balance	\$62,557.48	
Quarterly Distribution from State Treasurer	\$81,407.84	
Total Funds Audited		\$143,965.32
State Account Expenditures		
Proper Expenditures	\$79,652.39	
Total Expenditures		<u>\$79,652.39</u>
Balance Remaining in State Account		<u>\$64,312.93</u>

The results presented in this report have been reviewed and discussed with the Cool Springs VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Elizabeth-Wirt Volunteer Fire Department

The Elizabeth-Wirt VFD in Wirt County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Elizabeth-Wirt VFD began 2023 with a balance of \$9,796.34 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and additional allowable deposits of \$201.10. Therefore, the audited funds totaled \$87,081.89.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 9 – Elizabeth-Wirt Volunteer Fire Department State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$9,796.34	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$201.10	
Total Funds Audited		\$87,081.89
State Account Expenditures		
Proper Expenditures	\$52,911.31	
Total Expenditures		<u>\$52,911.31</u>
Balance Remaining in State Account		<u>\$34,170.58</u>

The results presented in this report have been reviewed and discussed with the Elizabeth-Wirt VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Glasgow Volunteer Fire Department

The Glasgow VFD in Kanawha County was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Glasgow VFD began 2023 with a balance of \$32,427.53 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, interest deposits in the amount of \$81.61, and additional allowable deposits in the amount of \$5,370.00. Therefore, the audited funds totaled \$114,963.59.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 10 – Glasgow Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$32,427.53	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$81.61	
Allowable Additional Deposits	\$5,370.00	
Total Funds Audited		\$114,963.59
State Account Expenditures		
Proper Expenditures	\$44,686.99	
Total Expenditures		<u>\$44,686.99</u>
Balance Remaining in State Account		
		<u>\$70,276.60</u>

The results presented in this report have been reviewed and discussed with the Glasgow VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Grafton Volunteer Fire Department

The Grafton VFD in Taylor County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Grafton VFD began 2023 with a balance of \$48,652.70 in its state account. The Department received \$74,432.83 in quarterly allotments disbursed by the W.Va. State Treasurer, and additional allowable deposits in the amount of \$186.00. Therefore, the audited funds totaled \$123,271.53.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 11 – Grafton Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$48,652.70	
Quarterly Distribution from State Treasurer	\$74,432.83	
Allowable Additional Deposits	\$186.00	
Total Funds Audited		\$123,271.53
State Account Expenditures		
Proper Expenditures	\$40,050.83	
Total Expenditures		<u>\$40,050.83</u>
Balance Remaining in State Account		<u>\$83,220.70</u>

The results presented in this report have been reviewed and discussed with the Grafton VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Guyan River Volunteer Fire Department

The Guyan River VFD in Lincoln County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Guyan River VFD began 2023 with a balance of \$156,675.98 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and additional allowable deposits of \$1,387.59. Therefore, the audited funds totaled \$235,148.02.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 12 – Guyan River Volunteer Fire Department State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$156,675.98	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$1,387.59	
Total Funds Audited		\$235,148.02
State Account Expenditures		
Proper Expenditures	\$33,140.83	
Total Expenditures		\$33,140.83
Balance Remaining in State Account		<u>\$202,007.19</u>

The results presented in this report have been reviewed and discussed with the Guyan River VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Harman Volunteer Fire Department

The Harman VFD in Randolph County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Harman VFD began 2023 with a balance of \$32,329.61 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Therefore, the audited funds totaled \$109,414.06.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 13 – Harman Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$32,329.61	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$109,414.06
State Account Expenditures		
Proper Expenditures	\$34,197.28	
Total Expenditures		<u>\$34,197.28</u>
Balance Remaining in State Account		<u>\$75,216.78</u>

The results presented in this report have been reviewed and discussed with the Harman VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Institute Volunteer Fire Department

The Institute VFD in Kanawha County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

The Institute VFD began 2023 with a balance of \$83,818.84 in its state account. The Department received \$77,088.42 in quarterly allotments disbursed by the W.Va. State Treasurer, interest deposits in the amount of \$75.54, and additional allowable deposits totaling \$6,000.00. Thus, the total amount of funds audited for the period was \$166,982.80.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code, is summarized in the table below.

Table 14 – Institute VFD		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$83,818.84	
Quarterly Distribution from State Treasurer	\$77,088.42	
Interest Deposits	\$75.54	
Allowable Additional Deposits	\$6,000.00	
Total Funds Audited		\$166,982.80
State Account Expenditures		
Proper Expenditures	\$47,525.87	
Total Expenditures		<u>\$47,525.87</u>
Balance Remaining in State Account		<u>\$119,456.93</u>

The results presented in this report have been reviewed and discussed with the Institute VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Jackson's Mill Volunteer Fire Department

The Jackson's Mill VFD in Lewis County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Jackson's Mill VFD began 2023 with a balance of \$24,186.96 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and additional allowable deposits in the amount of \$6,000.00. Therefore, the audited funds totaled \$107,271.41.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 15 – Jackson's Mill Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$24,186.96	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$6,000.00	
Total Funds Audited		\$107,271.41
State Account Expenditures		
Proper Expenditures	\$92,224.71	
Total Expenditures		<u>\$92,224.71</u>
Balance Remaining in State Account		<u>\$15,046.70</u>

The results presented in this report have been reviewed and discussed with the Jackson's Mill VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Kingwood Volunteer Fire Department

The Kingwood VFD in Preston County was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

The Department began with a balance of \$28,283.13 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and additional allowable deposits in the amount of \$5,050.00. Therefore, the audited funds totaled \$110,417.58.

The Department made an allowable transfer of other state funds within 60 days of the initial deposit of the funds in the amount of \$5,050.00.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code, is summarized in the table below.

Table 16 – Kingwood Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$28,283.13	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits of Other State Funds	\$5,050.00	
Total Funds Audited		\$110,417.58
State Account Expenditures		
Proper Expenditures	\$105,000.00	
Allowable Transfer of Other State Funds within 60 Days	\$5,050.00	
Total Expenditures		<u>\$110,050.00</u>
Balance Remaining in State Account		<u>\$367.58</u>

The results presented in this report have been reviewed and discussed with the Kingwood VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Leading Creek Volunteer Fire Department

The Leading Creek VFD in Randolph County **was in compliance** with W.Va. Code §8-15-8b during the 2024 calendar year.

Leading Creek VFD began 2024 with a balance of \$177,610.90 in its state account. The Department received \$81,407.84 in quarterly allotments disbursed by the W.Va. State Treasurer and additional allowable deposits of \$1,724.00. Therefore, the audited funds totaled \$260,742.74.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 17 – Leading Creek Volunteer Fire Department State Funds Audited Calendar Year 2024		
State Account Deposits		
Beginning Balance	\$177,610.90	
Quarterly Distribution from State Treasurer	\$81,407.84	
Allowable Additional Deposits	\$1,724.00	
Total Funds Audited		\$260,742.74
State Account Expenditures		
Proper Expenditures	\$93,967.98	
Total Expenditures		<u>\$93,967.98</u>
Balance Remaining in State Account		<u>\$166,774.76</u>

The results presented in this report have been reviewed and discussed with the Leading Creek VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Newton Volunteer Fire Department

The Newton VFD in Roane County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Newton VFD began 2023 with a balance of \$1,938.06 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and additional allowable deposits totaling \$12,000.00. Therefore, the audited funds totaled \$91,022.51.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 18 – Newton Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$1,938.06	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$12,000.00	
Total Funds Audited		\$91,022.51
State Account Expenditures		
Proper Expenditures	\$77,546.87	
Total Expenditures		<u>\$77,546.87</u>
Balance Remaining in State Account		<u>\$13,475.64</u>

The results presented in this report have been reviewed and discussed with the Newton VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Parsons Volunteer Fire Department

The Parsons VFD in Tucker County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Parsons VFD began 2023 with a balance of \$17,650.22 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Therefore, the audited funds totaled \$94,734.67.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 19 – Parsons Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$17,650.22	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$94,734.67
State Account Expenditures		
Proper Expenditures	\$79,723.99	
Total Expenditures		\$79,723.99
Balance Remaining in State Account		<u>\$15,010.68</u>

The results presented in this report have been reviewed and discussed with the Parsons VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Saint Mary's Volunteer Fire Department, Inc.

The Saint Mary's VFD in Pleasants County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Saint Mary's VFD began 2023 with a balance of \$170,125.33 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Therefore, the audited funds totaled \$247,209.78.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 20 – Saint Mary's Volunteer Fire Department, Inc.		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$170,125.33	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$247,209.78
State Account Expenditures		
Proper Expenditures	\$0.00	
Total Expenditures		<u>\$0.00</u>
Balance Remaining in State Account		<u>\$247,209.78</u>

The results presented in this report have been reviewed and discussed with the Saint Mary's VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Spencer-Roane Volunteer Fire Department

The Spencer-Roane VFD in Roane County **was in compliance** with W.Va. Code §8-15-8b during the 2024 calendar year.

Spencer-Roane VFD began 2024 with a balance of \$137,415.31 in its state account. The Department received \$81,407.84 in quarterly allotments disbursed by the W.Va. State Treasurer. Therefore, the audited funds totaled \$218,823.15.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 21 – Spencer-Roane Volunteer Fire Department		
State Funds Audited Calendar Year 2024		
State Account Deposits		
Beginning Balance	\$137,415.31	
Quarterly Distribution from State Treasurer	\$81,407.84	
Total Funds Audited		\$218,823.15
State Account Expenditures		
Proper Expenditures	\$109,520.68	
Total Expenditures		\$109,520.68
Balance Remaining in State Account		<u>\$109,302.47</u>

The results presented in this report have been reviewed and discussed with the Spencer-Roane VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Union Community Volunteer Fire Department

The Union Community VFD in Monroe County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Union Community VFD began 2023 with a balance of \$39,541.59 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and interest deposits totaling \$5.02. Therefore, the audited funds totaled \$116,631.06.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 22 – Union Community Volunteer Fire Department State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$39,541.59	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$5.02	
Total Funds Audited		\$116,631.06
State Account Expenditures		
Proper Expenditures	\$61,469.47	
Total Expenditures		<u>\$61,469.47</u>
Balance Remaining in State Account		<u>\$55,161.59</u>

The results presented in this report have been reviewed and discussed with the Union Community VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Van Volunteer Fire Department

The Van VFD in Boone County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Van VFD began 2023 with a balance of \$86,872.62 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and additional allowable deposits totaling \$5,915.00. Therefore, the audited funds totaled \$169,872.07.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 23 – Van Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$86,872.62	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$5,915.00	
Total Funds Audited		\$169,872.07
State Account Expenditures		
Proper Expenditures	\$46,861.07	
Total Expenditures		<u>\$46,861.07</u>
Balance Remaining in State Account		<u>\$123,011.00</u>

The results presented in this report have been reviewed and discussed with the Van VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Welch Volunteer Fire Department

The Welch VFD in McDowell County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Welch VFD began 2023 with a balance of \$10,158.45 in its state account. The Department received \$95,506.38 in quarterly allotments disbursed by the W.Va. State Treasurer and earned interest totaling \$70.70. Therefore, the audited funds totaled \$105,735.53.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 24 – Welch Volunteer Fire Department State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$10,158.45	
Quarterly Distribution from State Treasurer	\$95,506.38	
Interest Deposits	\$70.70	
Total Funds Audited		\$105,735.53
State Account Expenditures		
Proper Expenditures	\$59,616.43	
Total Expenditures		<u>\$59,616.43</u>
Balance Remaining in State Account		<u>\$46,119.10</u>

The results presented in this report have been reviewed and discussed with the Welch VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Wilderness Volunteer Fire Department

The Wilderness VFD in Nicholas County **was in compliance** with W.Va. Code §8-15-8b during the 2024 calendar year.

Wilderness VFD began 2024 with a balance of \$12,530.49 in its state account. The Department received \$81,407.84 in quarterly allotments disbursed by the W.Va. State Treasurer. Therefore, the audited funds totaled \$93,938.33.

The Department’s financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 25 – Wilderness Volunteer Fire Department State Funds Audited Calendar Year 2024		
State Account Deposits		
Beginning Balance	\$12,530.49	
Quarterly Distribution from State Treasurer	\$81,407.84	
Total Funds Audited		\$93,938.33
State Account Expenditures		
Proper Expenditures	\$93,921.01	
Total Expenditures		<u>\$93,921.01</u>
Balance Remaining in State Account		<u>\$17.32</u>

The results presented in this report have been reviewed and discussed with the Wilderness VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Williamstown Volunteer Fire Company

The Williamstown VFC in Wood County **was in compliance** with W.Va. Code §8-15-8b during the 2023 calendar year.

Williamstown VFC began 2023 with a balance of \$93,425.91 in its state account. The Company received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Therefore, the audited funds totaled \$170,510.36.

The Company's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

Table 26 – Williamstown Volunteer Fire Company		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$93,425.91	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$170,510.36
State Account Expenditures		
Proper Expenditures	\$66,893.48	
Total Expenditures		<u>\$66,893.48</u>
Balance Remaining in State Account		<u>\$103,616.88</u>

The results presented in this report have been reviewed and discussed with the Williamstown VFC. Additionally, the Company has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Windsor Heights Volunteer Fire Department

The Windsor Heights VFD in Brooke County was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Windsor Heights VFD began 2023 with a balance of \$59,257.38 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and an additional allowable deposit of \$6,000.00. Therefore, the total amount of funds audited for the period was \$142,341.83.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code, is summarized in the table below.

Table 27 – Windsor Heights Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$59,257.38	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$6,000.00	
Total Funds Audited		\$142,341.83
State Account Expenditures		
Allowable Expenditures	\$6,000.00	
Total Expenditures		<u>\$6,000.00</u>
Balance Remaining in State Account		<u>\$136,341.83</u>

The results presented in this report have been reviewed and discussed with the Windsor Heights VFD. Additionally, the Department has been provided with information detailing the accountability requirements of W.Va. Code for state funds.

Volunteer Fire Departments Not in Compliance with W.Va. Code

The following 29 VFDs were audited and were not in compliance with W.Va. Code §8-15-8b. Table 28 below notes the department, county in which the department is located, the total funds audited, and the total amount not in compliance with W.Va. Code.

Table 28 – Department/Companies Not in Compliance with W.Va. Code			
Department/Company	County	Total Funds Audited	Amount Not in Compliance
Bartow-Frank-Durbin	Pocahontas	\$357,738.66	\$1,200.00
Beech Creek	Mingo	\$131,848.45	\$399.63
Berwind	McDowell	\$107,815.19	\$2,048.25
Big Otter	Clay	\$117,530.44	\$858.88**
Bradley-Prosperity	Raleigh	\$77,310.87	\$7,936.67
Bridgeport	Harrison	\$119,598.80	\$5,808.75*
Cameron	Marshall	\$87,845.61	\$238.56
Coal City	Raleigh	\$103,860.58	\$4,121.21
Coalwood-Caretta	McDowell	\$139,100.64	\$1,108.72
Cowen	Webster	\$124,071.82	\$95.14
Dallas	Marshall	\$117,944.75	\$1,095.00
Danese	Fayette	\$321,940.34	\$19,948.38
Deerwalk	Wood	\$126,236.11	\$3,730.89
Gassaway	Braxton	\$99,471.90	\$23,596.82**
Green Valley-Glenwood	Mercer	\$139,485.64	\$35,987.24**
Greenwood	Doddridge	\$130,585.12	\$13,228.57**
Harts	Lincoln	\$343,543.31	\$184.00
Lakewood	Kanawha	\$192,039.74	\$2,073.20
Meadow Bridge	Fayette	\$248,457.99	\$14.63
Pipestem	Summers	\$80,766.31	\$225.38
Reedy	Roane	\$95,080.05	\$250.33
Richwood	Nicholas	\$98,259.50	\$22.63
Ridgeley	Mineral	\$77,404.73	\$250.00*
Roderfield	McDowell	\$174,497.41	\$205.91
Ronceverte	Greenbrier	\$113,862.22	\$115.65
Smithers	Fayette	\$98,124.45	\$1,034.06
Spruce River	Boone	\$99,678.44	\$66.00*
Wallace	Harrison	\$98,742.82	\$445.00
Washington Lands	Marshall	\$108,358.37	\$20,009.53**
Totals:		\$4,131,200.26	\$146,299.03
<i>*Total is commingled funds only</i>		<i>**Total includes commingled funds</i>	

The results and recommendations of the completed audits have been discussed with each respective department. The individual results for each department including a table of the financial activity of the state account during the calendar year audited, explanation of the audit findings, and the recommendations for each department listed in Table 28 found to be not in compliance during the calendar year audited begins on page 29.

Bartow-Frank-Durbin Volunteer Fire Department

The Bartow-Frank-Durbin Volunteer Fire Department in Pocahontas County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The total amount of \$1,200.00 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that were not permissible included: Payment for grant writing.

The Department began 2023 with a balance of \$279,823.19 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, and interest deposits in the amount of \$831.02. Thus, the total amount of funds audited for the period was \$357,738.66.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 29 – Bartow-Frank-Durbin Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$279,823.19	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$831.02	
Total Funds Audited		\$357,738.66
State Account Expenditures		
Proper Expenditures	\$45,918.38	
Unallowable Expenditures	\$1,200.00	
Total Expenditures		<u>\$47,118.38</u>
Balance Remaining in State Account		<u>\$310,620.28</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,200.00 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Bartow-Frank-Durbin VFD.

Beech Creek Volunteer Fire Department

The Beech Creek VFD in Mingo County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$399.63 found to not be in compliance with W.Va. Code, \$300.78 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charges, penalties, paying for grant writing, and food and beverages.

An additional \$98.85 was not in compliance with W.Va. Code as these transactions were for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began 2023 with a balance of \$50,970.27 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, and additional allowable deposits of \$3,793.73. Thus, the total amount of funds audited for the period was \$131,848.45.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 30 – Beech Creek Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$50,970.27	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$3,793.73	
Total Funds Audited		\$131,848.45
State Account Expenditures		
Proper Expenditures	\$61,584.44	
Unsupported Expenditures	\$98.85	
Unallowable Expenditures	\$300.78	
Total Expenditures		<u>\$61,984.07</u>
Balance Remaining in State Account		<u>\$69,864.38</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code

§8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$399.63 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Beech Creek VFD.

Berwind Volunteer Fire Department

The Berwind VFD in McDowell County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$2,048.25 found to not be in compliance with W.Va. Code, \$78.20 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charges.

An additional \$1,970.05 was not in compliance with W.Va. Code as these transactions were for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$30,630.74 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, and additional allowable deposits of \$100.00. Thus, the total amount of funds audited for the period was \$107,815.19.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 31 – Berwind Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$30,630.74	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$100.00	
Total Funds Audited		\$107,815.19
State Account Expenditures		
Proper Expenditures	\$57,354.13	
Unsupported Expenditures	\$1,970.05	
Unallowable Expenditures	\$78.20	
Total Expenditures		<u>\$59,402.38</u>
Balance Remaining in State Account		<u>\$48,412.81</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service

purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$2,048.25 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Berwind VFD.

Big Otter Volunteer Fire Department

The Big Otter VFD in Clay County was **not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$858.88 not in compliance with W.Va. Code, \$28.42 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$32.08 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment fees and charges and bottled water. It should be noted that bottled water is now allowable for emergency services but was unallowable at the time it was purchased.

Finally, the Department commingled \$798.38 of state funds with funds from other sources by making unallowable deposits totaling this amount.

The Department began with a balance of \$39,248.51 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, received \$56.10 in interest, made allowable deposits of \$343.00, and made unallowable commingled deposits of \$798.38. Thus, the total amount of funds audited for the period was \$117,530.44.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 32 – Big Otter Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$39,248.51	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$56.10	
Allowable Additional Deposits	\$343.00	
Unallowable Commingled Deposits	\$798.38	
Total Funds Audited		\$117,530.44
State Account Expenditures		
Proper Expenditures	\$40,818.40	
Unsupported Expenditures	\$28.42	
Unallowable Expenditures	\$32.08	
Total Expenditures		\$40,878.90
Balance Remaining in State Account		<u>\$76,651.54</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing and transferring non-state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$60.50 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Big Otter VFD.

Bradley-Prosperity Volunteer Fire Department

The Bradley-Prosperity VFD in Raleigh County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$7,936.67 not in compliance with W.Va. Code, \$5,121.93 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charges and penalties, drug testing, and the transfer of \$5,000 in restricted state funds to a non-state account. Due to the passage of HB 2283, as of June 6, 2023, the transfer of restricted funds from a state account to a non-state account that is not specifically authorized by statute constitutes an unauthorized use of the restricted fund.

An additional \$2,814.74 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$226.42 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$77,310.87.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 33 – Bradley-Prosperity Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$226.42	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$77,310.87
State Account Expenditures		
Proper Expenditures	\$68,817.65	
Unsupported Expenditures	\$2,814.74	
Unallowable Expenditures	\$121.93	
Unallowable Transfer of Restricted State Funds	\$5,000.00	
Total Expenditures		<u>\$76,754.32</u>
Balance Remaining in State Account		<u>\$556.55</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code

§8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

3. The Legislative Auditor recommended the Department cease transferring restricted state funds into non state bank accounts.

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$7,936.67 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Bradley-Prosperity VFD.

Bridgeport Fire Department

The Bridgeport FD in Harrison County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The Department commingled funds by transferring a total of \$5,808.75 from the state account to a non-state account.

The Department began with a balance of \$39,846.33 in its state account. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, and interest deposits of \$2,668.02. Thus, the total amount of funds audited for the period was \$119,598.80.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 34 – Bridgeport Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$39,846.33	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$2,668.02	
Total Funds Audited		\$119,598.80
State Account Expenditures		
Proper Expenditures	\$20,725.47	
Commingled Funds For Permissible Items with Supporting Documents	\$5,808.75	
Total Expenditures		\$26,534.22
Balance Remaining in State Account		<u>\$93,064.58</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease depositing and transferring state funds into non-state bank accounts.

The accountability requirements, findings, and recommendations detailed above have been communicated to the Bridgeport FD.

Cameron Volunteer Fire Department

The Cameron VFD in Marshall County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$238.56 found to not be in compliance with W.Va. Code, \$172.03 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$66.53 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment fees and charges.

The Department began with a balance of \$4,711.16 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and made additional allowable deposits of \$6,050.00 into the state account. Thus, the total amount of funds audited for the period was \$87,845.61.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 35 – Cameron Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$4,711.16	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$6,050.00	
Total Funds Audited		\$87,845.61
State Account Expenditures		
Proper Expenditures	\$64,583.53	
Unsupported Expenditures	\$172.03	
Unallowable Expenditures	\$66.53	
Total Expenditures		<u>\$64,822.09</u>
Balance Remaining in State Account		<u>\$23,023.52</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code

§8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$238.56 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Cameron VFD.

Coal City Volunteer Fire Department

The Coal City VFD in Raleigh County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$4,121.21 not in compliance with W.Va. Code, \$2,121.21 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

In addition, the department made an unallowable transfer of restricted state funds in the amount of \$2,000 from the state account to a non-state account after the effective date for House Bill 2283. After the effective date of HB 2283, according to a legal opinion provided by Legislative Services, “the transfer of restricted funds from a state account to a nonstate account that is not specifically authorized by statute constitutes an unauthorized use of the restricted fund under §8-15-8b(e) if these funds are commingled with other funds.”

The Department began with a balance of \$8,354.20 in its state account. The Department received \$95,506.38 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$103,860.58.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 36 – Coal City Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$8,354.20	
Quarterly Distribution from State Treasurer	\$95,506.38	
Total Funds Audited		\$103,860.58
State Account Expenditures		
Proper Expenditures	\$96,363.86	
Unsupported Expenditures	\$2,121.21	
Unallowable Transfer of Restricted Funds	\$2,000.00	
Total Expenditures		<u>\$100,485.07</u>
Balance Remaining in State Account		<u>\$3,375.51</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service

purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department cease transferring restricted state funds into non state bank accounts.

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$4,121.21 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Coal City VFD.

Coalwood/Caretta Volunteer Fire Department

The Coalwood/Caretta VFD in McDowell County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$1,108.72 found to not be in compliance with W.Va. Code, \$1,102.72 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$6.00 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late charges.

The Department began with a balance of \$62,016.19 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$139,100.64.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 37 – Coalwood/Caretta Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$62,016.19	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$139,100.64
State Account Expenditures		
Proper Expenditures	\$51,994.54	
Unsupported Expenditures	\$1,102.72	
Unallowable Expenditures	\$6.00	
Total Expenditures		<u>\$53,103.26</u>
Balance Remaining in State Account		<u>\$85,997.38</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,108.72 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Coalwood/Caretta VFD.

Cowen Volunteer Fire Department

The Cowen VFD in Webster County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The total amount of \$95.14 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charges and purchases of water and bags of ice. The purchases of water and ice occurred prior to the effective date of HB 2283, which changed water and ice associated with service calls to an allowable expenditure.

The Department began with a balance of \$46,967.60 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, and interest deposits of \$19.77. Thus, the total amount of funds audited for the period was \$124,071.82.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 38 – Cowen Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$46,967.60	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$19.77	
Total Funds Audited		\$124,071.82
State Account Expenditures		
Proper Expenditures	\$42,969.03	
Unallowable Expenditures	\$95.14	
Total Expenditures		<u>\$43,064.17</u>
Balance Remaining in State Account		<u>\$81,007.65</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$95.14 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Cowen VFD.

Dallas Volunteer Fire Department

The Dallas VFD in Marshall County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The total amount of \$1,095.00 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Accident & sickness insurance. The purchase of accident and sickness insurance occurred prior to the effective date of HB 2283, which changed accident and sickness insurance to an allowable expenditure.

The Department began with a balance of \$40,124.50 in its state account. The Department received \$77,081.25 in quarterly allotments disbursed by the W.Va. State Treasurer and made an additional deposit of \$739.00 into the state account. Thus, the total amount of funds audited for the period was \$117,944.75.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 39 – Dallas Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$40,124.50	
Quarterly Distribution from State Treasurer	\$77,081.25	
Allowable Additional Deposits	\$739.00	
Total Funds Audited		\$117,944.75
State Account Expenditures		
Proper Expenditures	\$79,072.45	
Unallowable Expenditures	\$1,095.00	
Total Expenditures		<u>\$80,167.45</u>
Balance Remaining in State Account		<u>\$37,777.30</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,095.00 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Dallas VFD.

Danese Volunteer Fire Department

The Danese VFD in Fayette County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The total amount of \$19,948.38 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: IRS penalties, dress uniforms and related items, and a chest freezer.

The Department began with a balance of \$229,562.21 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, interest deposits of \$8,539.25, and \$6,754.43 in allowable deposits. Thus, the total amount of funds audited for the period was \$321,940.34.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 40 – Danese Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$229,562.21	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$8,539.25	
Allowable Additional Deposits	\$6,754.43	
Total Funds Audited		\$321,940.34
State Account Expenditures		
Proper Expenditures	\$73,886.82	
Unallowable Expenditures	\$19,948.38	
Total Expenditures		<u>\$93,835.20</u>
Balance Remaining in State Account		<u>\$228,105.14</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$19,948.38 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Danese VFD.

Deerwalk Volunteer Fire Department

The Deerwalk VFD in Wood County was **not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$3,730.89 found to not be in compliance with W.Va. Code, \$2,984.50 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Class A uniforms and accessories and CLIA Lab Program fee.

An additional \$746.39 not in compliance with W.Va. Code was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$49,151.66 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$126,236.11.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 41 – Deerwalk Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$49,151.66	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$126,236.11
State Account Expenditures		
Proper Expenditures	\$61,042.09	
Unsupported Expenditures	\$746.39	
Unallowable Expenditures	\$2,984.50	
Total Expenditures		<u>\$64,772.98</u>
Balance Remaining in State Account		<u>\$61,463.13</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service

purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$3,730.89 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Deerwalk VFD.

Gassaway Volunteer Fire Department

The Gassaway VFD in Braxton County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$23,596.82 found to not be in compliance with W.Va. Code, \$3,737.14 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$7,215.23 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Books on aeronautics, commercial kitchen appliances, a butcher block, a renewal membership to the WV Outreach Center, and a deep freezer.

Finally, the Department commingled funds from other sources with state funds by depositing non-state funds, in the amount of \$12,644.45, into the state account.

The Department began with a balance of \$9,708.00 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and made an additional allowable deposit of \$35.00 and unallowable commingled deposits of \$12,644.45. Thus, the total amount of funds audited for the period was \$99,471.90.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 42 – Gassaway Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$9,708.00	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$35.00	
Unallowable Commingled Deposits	\$12,644.45	
Total Funds Audited		\$99,471.90
State Account Expenditures		
Proper Expenditures	\$79,434.76	
Unsupported Expenditures	\$3,737.14	
Unallowable Expenditures	\$7,215.23	
Total Expenditures		\$90,387.13
Balance Remaining in State Account		<u>\$9,084.77</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing and transferring non-state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$10,952.37 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Gassaway VFD.

Green Valley/Glenwood Volunteer Fire Department

The Green Valley/Glenwood Volunteer Fire Department in Mercer County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The Department commingled \$35,987.24 in state funds with funds from other sources. The department made unallowable deposits into the state account totaling \$25,402.56 and transferred a total of \$10,584.68 from the state account to a non-state account. Of the funds transferred from the account \$6,678.00 occurred prior to June 6, 2023, and was substantiated with sufficient and appropriate supporting documentation. The remaining \$3,906.68 was transferred into a non-state account after the effective date for House Bill 2283. After the effective date of HB 2283, according to a legal opinion provided by Legislative Services, “the transfer of restricted funds from a state account to a nonstate account that is not specifically authorized by statute constitutes an unauthorized use of the restricted fund under §8-15-8b(e) if these funds are commingled with other funds.”

The Department began with a balance of \$28,998.63 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, \$8,000.00 in additional allowable deposits, and \$25,402.56 in commingled funds. Thus, the total amount of funds audited for the period was \$139,485.64.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 43 – Green Valley/Glenwood Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$28,998.63	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$8,000.00	
Unallowable Commingled Deposits	\$25,402.56	
Total Funds Audited		\$139,485.64
State Account Expenditures		
Proper Expenditures	\$65,107.50	
Unallowable Transfer of Restricted Funds	\$3,906.68	
Commingled Funds For Permissible Items with Supporting Documents	\$6,678.00	
Total Expenditures		<u>\$75,692.18</u>
Balance Remaining in State Account		<u>\$63,793.46</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease depositing and transferring non-state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.
2. The Legislative Auditor recommended the Department cease depositing and transferring state funds into non-state bank accounts.

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$3,906.68 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Green Valley/Glenwood VFD.

Greenwood Volunteer Fire Department

The Greenwood VFD in Doddridge County was **not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$13,228.57 found to not be in compliance with W.Va. Code, \$1,164.04 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charges, 50 bags of ice, and Christmas decorations and gifts.

An additional \$2,039.53 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

Finally, the Department commingled funds by depositing \$10,025.00 in non-state funds into the state account and by transferring a total of \$10,025.00 from the state account to a non-state account.

The Department began with a balance of \$43,457.67 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, made unallowable deposits of \$10,025.00, and made allowable deposits of \$18.00. Thus, the total amount of funds audited for the period was \$130,585.12.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 44 – Greenwood Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$43,457.67	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$18.00	
Unallowable Commingled Deposits	\$10,025.00	
Total Funds Audited		\$130,585.12
State Account Expenditures		
Proper Expenditures	\$57,955.19	
Unsupported Expenditures	\$2,039.53	
Unallowable Expenditures	\$1,164.04	
Allowable Transfer of Commingled Funds within 60 Days of Deposit	\$10,025.00	
Total Expenditures		<u>\$71,183.76</u>
Balance Remaining in State Account		
		<u>\$59,401.36</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the

Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing non-state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.
4. The Legislative Auditor recommended the Department cease depositing and transferring state funds into non-state bank accounts.

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$3,203.57 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Greenwood VFD.

Harts Volunteer Fire Department

The Harts Volunteer Fire Department in Lincoln County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The total amount of \$184.00 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Fine for being uninsured.

The Department began with a balance of \$266,700.86 in its state account. The Department received \$76,842.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$343,543.31.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 45 – Harts Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$266,700.86	
Quarterly Distribution from State Treasurer	\$76,842.45	
Total Funds Audited		\$343,543.31
State Account Expenditures		
Proper Expenditures	\$17,710.08	
Unallowable Expenditures	\$184.00	
Total Expenditures		<u>\$17,894.08</u>
Balance Remaining in State Account		<u>\$325,649.23</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$184.00 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Harts VFD.

Lakewood Volunteer Fire Department

The Lakewood VFD in Kanawha County was **not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$2,073.20 found to not be in compliance with W.Va. Code, \$1,088.33 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$984.87 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late charge, a custom frame, candy and related food items, and food and beverages prior to June 6, 2023.

The Department began with a balance of \$113,184.27 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, received \$716.62 in interest, and made additional allowable deposits of \$1,054.40 into the state account. Thus, the total amount of funds audited for the period was \$192,039.74.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 46 – Lakewood Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$113,184.27	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$716.62	
Allowable Additional Deposits	\$1,054.40	
Total Funds Audited		\$192,039.74
State Account Expenditures		
Proper Expenditures	\$77,524.06	
Unsupported Expenditures	\$1,088.33	
Unallowable Expenditures	\$984.87	
Total Expenditures		<u>\$79,597.26</u>
Balance Remaining in State Account		<u>\$112,442.48</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code

§8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$2,073.20 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Lakewood VFD.

Meadow Bridge Volunteer Fire Department

The Meadow Bridge VFD in Fayette County was **not in compliance with W.Va. Code §8-15-8b** during the 2024 calendar year.

The total amount of \$14.63 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment fees and charges.

The Department began with a balance of \$165,819.87 in its state account. The Department received \$81,407.84 in quarterly allotments disbursed by the W.Va. State Treasurer, and interest deposits totaled \$1,230.28. Thus, the total amount of funds audited for the period was \$248,457.99.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 47 – Meadow Bridge Volunteer Fire Department		
State Funds Audited Calendar Year 2024		
State Account Deposits		
Beginning Balance	\$165,819.87	
Quarterly Distribution from State Treasurer	\$81,407.84	
Interest Deposits	\$1,230.28	
Total Funds Audited		\$248,457.99
State Account Expenditures		
Proper Expenditures	\$34,559.38	
Unallowable Expenditures	\$14.63	
Total Expenditures		<u>\$34,574.01</u>
Balance Remaining in State Account		<u>\$213,883.98</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$14.63 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Meadow Bridge VFD.

Pipestem Volunteer Fire Department

The Pipestem VFD in Summers County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The total amount of \$225.38 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late fee on a loan.

The Department began with a balance of \$3,582.37 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and made additional allowable deposits totaling \$99.49. Thus, the total amount of funds audited for the period was \$80,766.31.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 48 – Pipestem Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$3,582.37	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$99.49	
Total Funds Audited		\$80,766.31
State Account Expenditures		
Proper Expenditures	\$57,447.11	
Unallowable Expenditures	\$225.38	
Total Expenditures		<u>\$57,672.49</u>
Balance Remaining in State Account		<u>\$23,093.82</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$225.38 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Pipestem VFD.

Reedy Volunteer Fire Department

The Reedy VFD in Roane County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The total amount of \$250.33 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charges, Community Building rental for Bingo, and a reactivation fee for suspension of account.

The Department began with a balance of \$17,995.60 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$95,080.05.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 50 – Reedy Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$17,995.60	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$95,080.05
State Account Expenditures		
Proper Expenditures	\$23,741.39	
Unallowable Expenditures	\$250.33	
Total Expenditures		<u>\$23,991.72</u>
Balance Remaining in State Account		<u>\$71,088.33</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$250.33 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Reedy VFD.

Richwood Volunteer Fire Department

The Richwood VFD in Nicholas County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The total amount of \$22.63 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charges.

The Department began with a balance of \$21,175.05 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$98,259.50.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 51 – Richwood Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$21,175.05	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$98,259.50
State Account Expenditures		
Proper Expenditures	\$64,346.78	
Unallowable Expenditures	\$22.63	
Total Expenditures		<u>\$64,369.41</u>
Balance Remaining in State Account		<u>\$33,890.09</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$22.63 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Richwood VFD.

Ridgeley Volunteer Fire Department

The Ridgeley VFD in Mineral County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The Department commingled \$250.00 of state funds with funds from other sources by making unallowable deposits for this amount.

The Department began with a balance of \$70.28 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and made an unallowable deposit of \$250.00. Thus, the total amount of funds audited for the period was \$77,404.73.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 52 – Ridgeley Volunteer Fire Department State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$70.28	
Quarterly Distribution from State Treasurer	\$77,084.45	
Unallowable Commingled Deposits	\$250.00	
Total Funds Audited		\$77,404.73
State Account Expenditures		
Proper Expenditures	\$44,734.33	
Total Expenditures		<u>\$44,734.33</u>
Balance Remaining in State Account		<u>\$32,670.40</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease depositing and transferring non-state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The accountability requirements, findings, and recommendations detailed above have been communicated to the Ridgeley VFD.

Roderfield Volunteer Fire Department

The Roderfield VFD in McDowell County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$205.91 found to not be in compliance with W.Va. Code, \$163.12 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charges and fines for failing to maintain mandatory workers' compensation coverage.

An additional \$42.79 not in compliance with W.Va. Code was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$96,030.78 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, \$299.18 in interest deposits, and additional allowable deposits of \$1,083.00. Thus, the total amount of funds audited for the period was \$174,497.41.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 53 – Roderfield Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$96,030.78	
Quarterly Distribution from State Treasurer	\$77,084.45	
Interest Deposits	\$299.18	
Allowable Additional Deposits	\$1,083.00	
Total Funds Audited		\$174,497.41
State Account Expenditures		
Proper Expenditures	\$62,491.16	
Unsupported Expenditures	\$42.79	
Unallowable Expenditures	\$163.12	
Total Expenditures		<u>\$62,697.07</u>
Balance Remaining in State Account		<u>\$111,800.34</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$205.91 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Roderfield VFD.

Ronceverte Volunteer Fire Department

The Ronceverte VFD in Greenbrier County was **not in compliance with W.Va. Code §8-15-8b** during the 2024 calendar year.

The total amount of \$115.65 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charge.

The Department began with a balance of \$32,454.38 in its state account. The Department received \$81,407.84 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$113,862.22.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 54 – Ronceverte Volunteer Fire Department		
State Funds Audited Calendar Year 2024		
State Account Deposits		
Beginning Balance	\$32,454.38	
Quarterly Distribution from State Treasurer	\$81,407.84	
Total Funds Audited		\$113,862.22
State Account Expenditures		
Proper Expenditures	\$73,900.19	
Unallowable Expenditures	\$115.65	
Total Expenditures		<u>\$74,015.84</u>
Balance Remaining in State Account		<u>\$39,846.38</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$115.65 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Ronceverte VFD.

Smithers Volunteer Fire Department

The Smithers VFD in Fayette County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$1,034.06 found to not be in compliance with W.Va. Code, \$53.01 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late payment charges and a turn-on fee after a utility shut-off.

An additional \$981.05 not in compliance with W.Va. Code was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$17,695.00 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and additional allowable deposits of \$3,345.00. Thus, the total amount of funds audited for the period was \$98,124.45.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 55 – Smithers Volunteer Fire Department Inc.		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$17,695.00	
Quarterly Distribution from State Treasurer	\$77,084.45	
Allowable Additional Deposits	\$3,345.00	
Total Funds Audited		\$98,124.45
State Account Expenditures		
Proper Expenditures	\$36,375.61	
Unsupported Expenditures	\$981.05	
Unallowable Expenditures	\$53.01	
Total Expenditures		<u>\$37,409.67</u>
Balance Remaining in State Account		<u>\$60,714.78</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code

§8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,034.06 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Smithers VFD.

Legislative Auditor's note: The State Fire Marshall notified the Post Audit Division on December 4, 2025, that the State Fire Commission officially closed the Smithers VFD effective immediately.

Spruce River Volunteer Fire Department

The Spruce River VFD in Boone County was **not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The Department commingled funds from other sources with state funds by depositing \$66.00 from sources other than from the Municipal Fire Protection Fund into the restricted state account.

The Department began with a balance of \$22,527.99 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and commingled deposits of \$66.00. Thus, the total amount of funds audited for the period was \$99,678.44.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 56 – Spruce River Volunteer Fire Department State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$22,527.99	
Quarterly Distribution from State Treasurer	\$77,084.45	
Unallowable Commingled Deposits	\$66.00	
Total Funds Audited		\$99,678.44
State Account Expenditures		
Proper Expenditures	\$39,646.89	
Total Expenditures		<u>\$39,646.89</u>
Balance Remaining in State Account		<u>\$60,031.55</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department ensure it only deposits funds into the restricted state account that are allowed by WV Code.

The accountability requirements, findings, and recommendations detailed above have been communicated to the Spruce River VFD.

Wallace Volunteer Fire Department

The Wallace VFD in Harrison County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

The total amount of \$445.00 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Annual permits for food and late fees.

The Department began with a balance of \$21,658.37 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$98,742.82.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 57 – Wallace Volunteer Fire Department		
State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$21,658.37	
Quarterly Distribution from State Treasurer	\$77,084.45	
Total Funds Audited		\$98,742.82
State Account Expenditures		
Proper Expenditures	\$53,336.97	
Unallowable Expenditures	\$445.00	
Total Expenditures		<u>\$53,781.97</u>
Balance Remaining in State Account		<u>\$44,960.85</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$445.00 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Wallace VFD.

Washington Lands Volunteer Fire Department

The Washington Lands VFD in Marshall County **was not in compliance with W.Va. Code §8-15-8b** during the 2023 calendar year.

Of the total amount of \$20,009.53 not in compliance with W.Va. Code, \$1,621.04 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$388.49 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Items related to dress uniforms, cable TV and related charges, and late payment fees and charges.

Finally, the Department commingled \$18,000.00 of state funds with funds from other sources because a check for this amount was erroneously deposited into the state account.

The Department began with a balance of \$13,273.92 in its state account. The Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and made an unallowable commingled deposit of \$18,000.00. Thus, the total amount of funds audited for the period was \$108,358.37.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

Table 58 – Washington Lands Volunteer Fire Department State Funds Audited Calendar Year 2023		
State Account Deposits		
Beginning Balance	\$13,273.92	
Quarterly Distribution from State Treasurer	\$77,084.45	
Unallowable Commingled Deposits	\$18,000.00	
Total Funds Audited		\$108,358.37
State Account Expenditures		
Proper Expenditures	\$64,047.18	
Unsupported Expenditures	\$1,621.04	
Unallowable Expenditures	\$388.49	
Total Expenditures		\$66,056.71
Balance Remaining in State Account		<u>\$42,301.66</u>

In addition to the Legislative Auditor recommending the Department review the accountability requirements for state funding provided to it by the Post Audit Division at the conclusion of the audit, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing and transferring non-state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

Pursuant to W.Va. Code §8-15-8b(b), the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$2,009.53 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b. The accountability requirements, findings, recommendations, and the amount to be withheld from the future distributions detailed above have been communicated to the Washington Lands VFD.

Appendix A – Allowable VFD Expenditures Per W.Va. Code §8-15-8b up to June 5, 2023⁴

West Virginia Code §8-15-8b describes the authorized expenditures that may be made with the money distributed from the fire protection fund to the volunteer fire departments. Expenditures that may be made are in Code as follows:

- (1) Personal protective equipment, including protective head gear, bunker coats, pants, boots, combination of bunker pants and boots, coats and gloves;*
- (2) Equipment for compliance with the national fire protection standard or automotive fire apparatus, NFPA-1901;*
- (3) Compliance with insurance service office recommendations relating to fire departments;*
- (4) Rescue equipment, communications equipment and ambulance equipment: Provided, That no moneys received from the municipal pensions and protection fund or the fire protection fund may be used for equipment for personal vehicles owned or operated by volunteer fire company or department members;*
- (5) Capital improvements reasonably required for effective and efficient fire protection service and maintenance of the capital improvements;*
- (6) Retirement of debts;*
- (7) Payment of utility bills;*
- (8) Payment of the cost of immunizations, including any laboratory work incident to the immunizations, for firefighters against hepatitis-b and other blood borne pathogens: Provided, That the vaccine shall be purchased through the state immunization program or from the lowest cost vendor available: Provided, however, That volunteer and part volunteer fire companies and departments shall seek to obtain no cost administration of the vaccinations through local boards of health: Provided further, That in the event any volunteer or part volunteer fire company or department is unable to obtain no cost administration of the vaccinations through a local board of health, the company or department shall seek to obtain the lowest cost available for the administration of the vaccinations from a licensed health care provider;*
- (9) Any filing fee required to be paid to the Legislative Auditor's Office under section fourteen, article four, chapter twelve of this code relating to sworn statements of annual expenditures submitted by volunteer or part volunteer fire companies or departments that receive state funds or grants;*
- (10) Property/casualty insurance premiums for protection and indemnification against loss or damage or liability;*

⁴The passage of HB 2283, effective June 6, 2023, revised the categories of allowable expenditures. These changes apply to all audits for the 2023 calendar year conducted after this date.

(11) Operating expenses reasonably required in the normal course of providing effective and efficient fire protection service, which include, but are not limited to, gasoline, bank fees, postage and accounting costs;

(12) Dues paid to national, state and county associations;

(13) Workers' Compensation premiums;

(14) Life insurance premiums to provide a benefit not to exceed \$20,000 for firefighters; and

(15) Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year.

Appendix B – Allowable VFD Expenditures Per W.Va. Code §8-15-8b as of June 6, 2023⁵

West Virginia Code §8-15-8b places restrictions upon the money distributed from the fire protection fund to the volunteer fire departments. These restrictions as of June 6, 2023, are quoted below:

(a) Money received from the state for volunteer and part-volunteer fire companies and departments, pursuant to §33-3-14d, §33-3-33, and §33-12C-7 of this code, shall be deposited into a bank account dedicated to state received funds and may not be commingled with moneys received from any source other than the state. Distributions from the Municipal Pensions and Protection Fund and the Fire Protection Fund allocated to volunteer and part-volunteer fire companies and departments may be expended only for the following:

- (1) Personal protective equipment, including helmet, bunker coats, pants, boots, gloves, or combination of bunker pants and boots, coats, and gloves;*
- (2) Equipment for compliance with the national fire protection standard or automotive fire apparatus, NFPA-1901;*
- (3) Compliance with insurance service office recommendations relating to fire departments;*
- (4) Rescue equipment, communications equipment, and ambulance equipment: Provided, That no moneys received from the Municipal Pensions and Protection Fund or the Fire Protection Fund may be used for equipment for personal vehicles owned or operated by volunteer or part-volunteer fire company or department members;*
- (5) The direct costs incurred due to the purchase of land, the construction of new facilities, or the expansion of current facilities, when these costs can be demonstrated by the department to increase the effectiveness and efficiency of the fire protection services; as well as maintenance required to maintain the functionality of physical facilities of the department;*
- (6) Retirement of debts, but only if the debts were incurred exclusively for the purchase of the goods and services allowed under this subsection;*
- (7) Payment of utility bills, including internet and telephone bills which may include cell phones when the cell phone is used for fire department related work only;*
- (8) Payment of the cost of immunizations, including any laboratory work incident to the immunizations, for firefighters against hepatitis-b and other blood-borne pathogens only when: (A) purchased through the state immunization program or lowest-cost provider; and (B) no-cost or low-cost administration from local boards of health or other similar programs are unavailable;*
- (9) Insurance policies, including:*

⁵The current list, as of the date of this report, of the allowable expenditure categories. These categories were modified with the passage of HB 2283, which was effective on June 6, 2023.

(A) Property/casualty insurance premiums for protection and indemnification against loss or damage or liability;

(B) Life insurance premiums to provide a benefit not to exceed \$20,000 for firefighters;

(C) Accident and sickness insurance premiums which may be offered to cover individual members of a volunteer or part-volunteer fire company; or

(D) Umbrella policies that contain various types of insurance policies to protect against loss and liability, so long as life insurance premiums in the amounts prescribed above and property/casualty insurance are part of any umbrella policy;

(10) Operating expenses reasonably required in the normal course of providing effective and efficient fire protection service, which include, but are not limited to, gasoline, bank fees, postage, and accounting costs;

(11) Dues paid to national, state, and county associations;

(12) Workers' compensation premiums;

(13) Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year; and

(14) Food, bottled water, and food-related items, like disposable plates and utensils, to provide necessary meals and water to a fire company when responding to an emergency and is in no way connected to any fundraising events.

(b) If a volunteer or part-volunteer fire company or department uses any amount of money received from the Municipal Pensions and Protection Fund or the Fire Protection Fund for an item, service, or purpose not authorized by this section, that amount, when determined by an official audit, review, or investigation, shall be deducted from future distributions to the volunteer fire company or part-volunteer fire department.

(c) If a volunteer or part-volunteer fire company or department purchases goods or services authorized by this section, but then returns the goods or cancels the services for a refund, then any money refunded shall be deposited back into the same, dedicated bank account used for the deposit of distributions from the Municipal Pensions and Protection Fund and the Fire Protection Fund.

(d) A volunteer or part-volunteer fire company or department shall have a dedicated bank account for all funds received from the Municipal Pensions and Protection Fund, the Fire Protection Fund, and any other state distribution, including state grant money.

(1) Any distributions received from the Municipal Pensions and Protection Fund or the Fire Protection Fund shall remain in the bank account dedicated to receiving state funds and be used in accordance with this section.

(2) All other moneys, including state grants, must be transferred out of the account used to receive state funds and transferred into another bank account within 60 days of receipt and such transfer must be in the exact amount of the deposit. If any money is received from sources other than the Municipal Pensions and Fire

Protection Fund or the Fire Protection Fund and is not transferred to another account within 60 days, the money may only be used in accordance with this section.

(e) Each volunteer or part-volunteer fire company and department shall retain, for five calendar years, all invoices, receipts, and payment records for the goods and services paid with money received from the state for volunteer and part-volunteer fire companies and departments, pursuant to §33-3-14d, §33-3-33, and §33-12C-7 of this code and money received as a grant from the Fire Service Equipment and Training Fund as provided in §29-3-5f of this code.

(f) Volunteer and part-volunteer fire companies and departments may also invest the received moneys, described in subsection (a) of this section, and collect interest thereon: Provided, That volunteer and part-volunteer fire companies and departments shall not commingle the received moneys with funds received from any other source, shall not use the invested money as collateral or security for any loan, and shall retain all resulting statements of accounts and earnings for a minimum of five years from the date of the statements.



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- POST AUDIT DIVISION -

Legislative Auditor: Justin Robinson

Room 329 W, Building 1
1900 Kanawha Boulevard East
Charleston, West Virginia 25305
Phone: (304) 347-4880