

STATE OF WEST VIRGINIA

AUDIT REPORT

OF

ROBERTS RIDGE VOLUNTEER FIRE DEPARTMENT

DISBURSEMENT AUDIT

FOR THE YEARS ENDED

DECEMBER 31, 2002, 2001 AND 2000



OFFICE OF THE LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305-0610

ROBERTS RIDGE VOLUNTEER FIRE DEPARTMENT

DISBURSEMENT AUDIT

FOR THE YEARS ENDED

DECEMBER 31, 2002, 2001 AND 2000

WEST VIRGINIA LEGISLATURE
Joint Committee on Government and Finance

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CHARLESTON, WEST VIRGINIA 25305-0610

The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 12, Article 4, Section 14, as amended, we have audited the disbursements of the Roberts Ridge Volunteer Fire Department.

Our audit covered the years ended December 31, 2002, 2001 and 2000. The results of the audit are set forth on the following pages of this report.

Respectfully Submitted,


Theford L. Shanklin, CPA, Director
Legislative Post Audit Division

TLS/jda

ROBERTS RIDGE VOLUNTEER FIRE DEPARTMENT

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ROBERTS RIDGE VOLUNTEER FIRE DEPARTMENT

INTRODUCTION

To provide additional revenue for the municipal firemen's pension and relief funds and for volunteer and part volunteer companies and departments, the West Virginia Legislature levied under Chapter 33, Article 3, Section 14d of the West Virginia Code, as amended in 2001, an additional premium tax equal to one percent of the taxable premiums collected for fire insurance and casualty insurance policies. Under this section of the Code, volunteer and part volunteer fire departments that are certified by the State Fire Marshal prior to each quarterly allocation, are to receive 25 percent of the revenues generated by this premium tax.

In 1999, to provide additional revenue for the municipal fireman's pension and relief funds and for volunteer and part volunteer companies and departments, the West Virginia Legislature levied under the provisions of Chapter 33, Article 12c, Section 9 of the West Virginia Code, as amended, a tax equal to four percent of the gross premiums and fees on excess line policies. These moneys are to be distributed in accordance with the provision of Chapter 33, Article 3, Section 14d, as amended.

The West Virginia Legislature again provided additional revenue for the volunteer and part volunteer fire departments by authorizing, under Chapter 33, Article 3, Section 33 of the West Virginia Code, as amended in 2001, a policy surcharge equal to one percent of the taxable premiums paid by policyholders of any fire insurance policy or casualty insurance policy. Under this section of the Code, 50 percent of the moneys collected are to be distributed to those volunteer and part volunteer fire departments and companies certified by the State Fire Marshal before each quarterly allocation.

- (a) Personal protective equipment, including protective head gear, bunker coats, pants, boots, combination of bunker pants and boots, coats and gloves;
- (b) Equipment for compliance with the national fire protection standard for automotive fire apparatus, NFPA-1901;
- (c) Compliance with insurance service office recommendations relating to fire departments;
- (d) 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;
- (e) Capital improvements reasonably required for effective and efficient fire protection service and maintenance of the capital improvements;
- (f) Retirement of debts;
- (g) Payment of utility bills;
- (h) 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;
- (i) Any filing fee required to be paid to the legislative auditor's office under section fourteen, [§12-4-14], 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;
- (j) Property/casualty insurance premiums for protection and indemnification against loss or damage or liability; and
- (k) 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.”(Chapter 33, Article 12 was amended on March 9, 2002; Chapter 33, Article 12, Section 16a became Chapter 33, Article 12c, Section 9.)

the Legislative Auditor shall notify the state treasurer who shall withhold payment of one thousand dollars from any amount that would otherwise be distributed to the fire department. If the department does not timely file a sworn statement of annual expenditures or an audit of the disbursement of funds, made by an independent certified public accountant, with the Legislative Auditor's Office for three consecutive years, the Legislative Auditor shall notify the treasurer who shall withhold payment of any amount that would otherwise be distributed to the fire department.

Chapter 12, Article 4, Section 14, as amended, March 8, 2000, provides that the Legislative Auditor may perform random audits of the volunteer fire departments. This section also requires that the volunteer fire department shall cooperate with the Legislative Auditor's Office in performing their duties under this section. If the Legislative Auditor determines a volunteer fire department is not cooperating, the legislative auditor shall notify the state treasurer who shall withhold payment of any amount that would otherwise be distributed to the department until such time that the Legislative Auditor informs the treasurer that the fire department has cooperated as required by this section.

We recommend the Roberts Ridge Volunteer Fire Department reimburse their state account \$11,016.51 for items purchased that lacked supporting documentation or are not allowable. We further recommend the Department maintain better records to support all purchases made from state funds. This includes but is not limited to bank statements, canceled checks, invoices, loan agreements, etc.

ROBERTS RIDGE VOLUNTEER FIRE DEPARTMENT

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

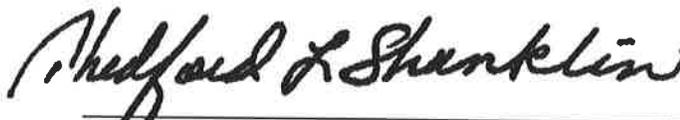
	<u>VFD</u>	<u>AUDIT</u>	<u>DIFFERENCES</u>
Chapter 8, Article 15, Section 8b(c)	\$ 230.00	\$ 0.00	\$ 230.00
Chapter 8, Article 15, Section 8b(d)	164.97	346.14	(181.17)
Chapter 8, Article 15, Section 8b(e)	1,284.91	0.00	1,284.91
Chapter 8, Article 15, Section 8b(f)	11,927.37	11,927.37	0.00
Chapter 8, Article 15, Section 8b(g)	6,065.75	6,107.67	(41.92)
Chapter 8, Article 15, Section 8b(i)	75.00	75.00	0.00
Chapter 8, Article 15, Section 8b(j)	4,663.78	4,663.78	0.00
Chapter 8, Article 15, Section 8b(k)	<u>814.46</u>	<u>672.98</u>	<u>141.48</u>
Total Disbursements For Year Ended December 31, 2001	<u>\$25,226.24</u>	<u>\$23,792.94</u>	<u>\$1,433.30</u>

STATE OF WEST VIRGINIA

OFFICE OF THE LEGISLATIVE AUDITOR, TO WIT:

I, Thedford L. Shanklin, CPA, Director of the Legislative Post Audit Division, do hereby certify that the report appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 12, Article 4, Section 14, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 11th day of December 2006.



Thedford L. Shanklin, CPA, Director
Legislative Post Audit Division

Copy forwarded to the Secretary of the Department of Administration to be filed as a public record. Copies forwarded to Roberts Ridge Volunteer Fire Department; Governor; Attorney General; State Auditor; Director of Finance Division, Department of Administration; State Fire Marshal; Prosecuting Attorney, Marshall County; and County Clerk, Marshall County.