

LEGISLATIVE FINANCIAL COMPLIANCE INSPECTION

TORNADO VOLUNTEER FIRE DEPARTMENT

FOR THE YEAR ENDING DECEMBER 31, 2011

REPORT OVERVIEW

- Commingled
- Lack of Support
- Unallowable



WEST VIRGINIA LEGISLATIVE AUDITOR POST AUDIT DIVISION



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WEST VIRGINIA LEGISLATURE
Joint Committee on Government and Finance

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December 18, 2013

The Joint Committee on Government and Finance:

In compliance with the provisions of the W.Va. Code, §12-4-14 as amended, we conducted a compliance inspection and review of the financial transactions and records of the Tornado Volunteer Fire Department's state funds for the calendar year ended December 31, 2011. We conducted our review and compliance inspection based on the criteria set forth by the Legislative Post Audit Division.

Respectfully submitted,

A handwritten signature in cursive script that reads "Stacy L. Sneed".

Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

SLS/nmh

TORNADO VOLUNTEER FIRE DEPARTMENT
January 1, 2011 – December 31, 2011

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TORNADO VOLUNTEER FIRE DEPARTMENT
January 1, 2011 – December 31, 2011

EXECUTIVE SUMMARY

FINDING 1 COMMINGLED:

The Tornado Volunteer Fire Department commingled State funds with funds from other sources by making 16 transfers from their state account to their non state (checking) account, totaling \$5,260. The department also made six transfers, totaling \$5,200, from their non state (checking) account to their state account.

Recommendation:

We recommend the Tornado VFD maintain all State funds in a separate account and not commingled with funds received from other sources.

FINDING 2 LACK OF SUPPORT:

The Fire Department lacked proper supporting documentation for expenditures totaling \$15,029.83.

Recommendation:

We recommend the department maintain proper documentation for all expenditures made from state funds and reimburse their state account \$15,029.83 for expenditures that lacked proper support.

FINDING 3 UNALLOWABLE:

The Fire Department made \$881.40 in expenditures identified from state funds that were not allowed by W. Va. Code §8-15-8(b), as amended.

Recommendation:

We recommend the state revenues allocated to the Fire Department only be used for expenditures, as authorized by W. Va. Code §8-15-8(b), as amended. We further recommend the Department reimburse their state account \$881.40 for items that were unallowable.

Response:

The department agreed with all findings and recommendations.

TORNADO VOLUNTEER FIRE DEPARTMENT
January 1, 2011 – December 31, 2011

INTRODUCTION

POST AUDIT AUTHORITY

The procedures were conducted pursuant to W. Va. Code, §12-4-14, which allows the Legislative Auditor to “assign an employee or employees to perform audits or reviews at the direction of the Legislative Auditor of the disbursement of state grant funds to Volunteer Fire Departments.”

BACKGROUND

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 W. Va. Code, §33-3-14d, 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 W. Va. Code, §33-12c-9, 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 W. Va. Code, §33-3-14d, as amended.

The West Virginia Legislature again provided additional revenue for the volunteer and part Volunteer Fire Departments by authorizing, under W. Va. Code, §33-3-33, 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.

W. Va. Code, §33-3-14d and 33 provide that the Volunteer Fire Departments receive distributions on an equal share basis and part Volunteer Fire Departments receive a reduced amount based on the ratio of full-time paid firefighters who are members of the municipal firemen's pension system to the total number of the members of the Fire Department. The moneys are to be distributed quarterly on the first day of the months of January, April, July and October of each year.

To receive these funds, the volunteer and part Volunteer Fire Companies and Departments must comply with the provisions of W. Va. Code, §8-15-8a, as amended:

The Legislature placed restrictions on the use of these additional revenues by the Volunteer Fire Departments under W. Va. Code, §8-15-8b, as amended March 8, 2000, and again April 9, 2005.

Prior to the March 8, 2000 amendment, W. Va. Code, §8-15-8b did not allow Operating expenses as described in subsection (11) nor did the law prohibit the commingling of the funds with funds from other sources. Prior to the April 9, 2005 amendment, W. Va. Code, §8-15-8b did not allow Dues as described in subsection (12). On March 13, 2010, W. Va. Code, §8-15-8b was amended to include items (13) Workers' Compensation premiums, (14) Life insurance premiums to provide a benefit not to exceed \$20,000 for firefighter; and (15) Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year.

W. Va. Code, §12-4-14, as amended, requires an audit at the cost of the grantee, by an independent certified public accountant, of any person who receives State funds or grants in the amount of \$25,000 or more. The audit must be filed within two years of the end of the year in which the disbursement of the funds or grants occurred. The Legislature amended this section of the Code effective June 9, 1995, and again effective July 1, 2005 providing an alternative to an audit for Volunteer Fire Departments. In lieu of an audit, Volunteer Fire Departments may file a sworn statement of annual expenditures to the Legislative Auditor's Office on or before July 1, of each year. If the sworn statement of annual expenditures is not filed by the first day of July, the Legislative Auditor shall notify the State Treasurer who shall withhold any payment that would otherwise be distributed to the Fire Department.

W. Va. Code, §12-4-14 as amended March 8, 2000, and again April 9, 2005 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.

TORNADO VOLUNTEER FIRE DEPARTMENT
January 1, 2011 – December 31, 2011

OFFICERS AND STAFF

Hank Davis.....President
Jason White..... Vice President
Donald Ennis.Treasurer
Angel McClure.....Secretary
Greg Childress Fire Chief

TORNADO VOLUNTEER FIRE DEPARTMENT
January 1, 2011 – December 31, 2011

SCOPE

We conducted an evaluation of the revenue and expenditure transactions, and other records of the Tornado Volunteer Fire Department's state accounts for the year ending December 31, 2011. Our scope included determining instances of noncompliance with W. Va. Code, §8-15-8b, and other applicable laws and regulations. The Compliance inspection was conducted in accordance with criteria set forth by the Legislative Post Audit Division.

OBJECTIVES AND METHODOLOGIES

The objective of our report was to review expenditures from the Department's state fund to ensure all expenditures were allowable and supported, and to report any unlawful expenditures that we find. Additionally, we were to examine the spending unit's financial transactions and records to evaluate its compliance with applicable State laws, rules and regulations.

Our sample of Departments to test was randomly selected by district, after determining a population of all Departments for which a report has not been issued. Our sample also included specific departments selected for audit at the request of the Fire Marshal or by Legislative Post Audit.

We scheduled all canceled checks that were submitted regarding State funds, accounting for every check number in sequence. We matched these checks to the proper invoices and noted any lack of documentation and any instances of noncompliance with W. Va. Code, §8-15-8b, as amended. We reviewed the bank statements to determine if the account was commingled, or if any other deposits were made during the year that did not come from the WV State Treasurer. While reviewing the bank statements we also looked for any other electronic debits or credits or bank service charges. For all State grants awarded to the department for our audit period we requested and reviewed the grant agreement, supporting invoices, bank statements, checks, ledgers, and sworn statement of expenditures, if applicable, to determine if expenditures for the grant were allowable and properly documented.

We made copies of any documents that were questionable. We developed a list of any missing documentation and sent it with a letter to the Fire Chief of the Department to give them a minimum of one week to find any missing documents and to explain any discrepancies we might have with the amount reported by the Department versus the audited amount. We prepared our findings if applicable and report after the deadline had passed. We discussed this report with the Department and explained they would get a copy of the report when it is presented to the Subcommittee.

Our reports are designed to assist the Post Audits Subcommittee in exercising its legislative oversight function and to provide constructive recommendations for improving the operations of Volunteer Fire Departments.

TORNADO VOLUNTEER FIRE DEPARTMENT
January 1, 2011 – December 31, 2011

CONCLUSIONS

Based on our review of documents provided, we found the department commingled State funds with Non State funds by making 16 transfers from their State account to their Non State account totaling \$5,260. The department also made six transfers, totaling \$5,700, from their Non State account to their State account, however one transaction for \$500 was to reimburse the account for a check written from the wrong account. We also found the department lacked proper documentation for expenditures totaling \$15,029.83 and made expenditures totaling \$881.40 that were not allowed by W. Va. Code §8-15-8(b), as amended.

EXIT CONFERENCE

We discussed this report with the Treasurer of the Tornado Volunteer Fire Department on 12/16/2013. All findings and recommendations were reviewed and discussed. The department agreed with all findings and recommendations.

TORNADO VOLUNTEER FIRE DEPARTMENT
January 1, 2011 – December 31, 2011

FINDINGS

FINDING 1 COMMINGLED:

CONDITION:

The Tornado Volunteer Fire Department commingled State funds with funds from other sources by making 16 transfers from their state account to their non state account (checking account), totaling \$5,260. The department also made six transfers, totaling \$5,700.00, from their non state account (checking account) to their state account. One transfer, in the amount of \$500, was to reimburse the fund for a check written from the wrong account; however, the remaining \$5,200 appears to be commingled.

We noted the Fire Department made the following fund transfers identified from state funds to their non state account:

<u>CHECK</u>	<u>CHECK</u>		
<u>NO.</u>	<u>DATE</u>	<u>PAYEE</u>	<u>Amount</u>
EFT	4/25/2011	Transfer to Checking	\$200.00
EFT	4/28/2011	Transfer to Checking	300.00
EFT	5/27/2011	Transfer to Checking	400.00
EFT	5/27/2011	Transfer to Checking	100.00
EFT	6/3/2011	Transfer to Checking	200.00
EFT	6/6/2011	Transfer to Checking	400.00
EFT	6/9/2011	Transfer to Checking	400.00
EFT	6/10/2011	Transfer to Checking	200.00
EFT	6/13/2011	Transfer to Checking	200.00
EFT	6/24/2011	Transfer to Checking	100.00
EFT	6/27/2011	Transfer to Checking	200.00
EFT	7/27/2011	Transfer to Checking	500.00

EFT	10/19/2011	Transfer to Checking	500.00
EFT	10/24/2011	Transfer to Checking	600.00
EFT	11/7/2011	Transfer to Checking	600.00
EFT	11/14/2011	Transfer to Checking	<u>360.00</u>
		Total	\$5,260.00

CRITERION:

W.Va. Code §8-15-8(b), as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

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. 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.” Emphasis added

CAUSE:

The department did not follow W. Va. Code §8-15-8(b), as amended, and commingled funds from other sources with funds received pursuant to sections fourteen-d and thirty-three, article three, and section seven, article twelve-c, all of chapter thirty-three of this code.

EFFECT:

Due to the commingling of funds, we may be unable to determine if all expenditures made from state funds were allowable and/or properly documented.

RECOMMENDATION:

We recommend the Tornado VFD maintain all State funds in a separate account and not commingled with funds received from other sources.

FINDING 2 LACK OF SUPPORT:

CONDITION:

Based on the documentation provided to us, the Tornado Volunteer Fire Department lacked proper supporting documentation for expenditures totaling \$15,029.83. We noted the Fire Department could not provide proper documentation for the following expenditures:

<u>CHECK</u>	<u>CHECK</u>			
<u>NO.</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>INFORMATION REQUIRED</u>
1520	1/19/2011	Lowes	\$500.00	Itemized invoice matching stmt.
1521	1/19/2011	Suddenlink	200.00	Payment history w/VFD name
1524	1/19/2011	Exxon Mobil	500.00	Itemized invoice with VFD name & payment history
1525	1/19/2011	Capitol One	1,000.00	Itemized invoice with VFD name & address & support for purchases made with credit card
1530	1/24/2011	BB&T	513.22	Loan agreement with purpose
1531	2/23/2011	Caleb Childress	65.00	Itemized invoice/receipt
1532	2/24/2011	Sams Club Stores	203.97	Itemized invoice/receipt
1533	3/4/2011	Exxon Mobil	1,000.00	Itemized invoice with VFD name & payment history
1534	3/4/2011	Capitol One	500.00	Itemized invoice with VFD name & address & support for purchases made with credit card
1536	4/14/2011	Dills Fire	145.01	Itemized invoice
1538	4/21/2011	One Stop No. 3102	69.52	Itemized invoice/receipt
1539	4/14/2011	Capitol One	200.00	Itemized invoice with VFD name & address & support for purchases made with

				credit card
1540	4/14/2011	Exxon Mobil	400.00	Itemized invoice with VFD name & payment history
1541	4/14/2011	Lowes	200.00	Itemized invoice matching statement
1544	5/5/2011	NAPA	237.24	Itemized invoice/receipt
1545	VOID	VOID	0.00	Original voided check
1546	5/21/2011	Lowes	217.78	Itemized invoice/receipt
1547	5/22/2011	Exxon Mobil	300.00	Itemized invoice/receipt
EFT	5/27/2011	BB&T of WV	851.94	Loan agreement
				Itemized invoices supporting credit card purchases & payment history
EFT	7/12/2011	Lowes	140.00	
EFT	7/15/2011	Mountaineer Gas	1.00	Support for remainder
EFT	7/21/2011	BB&T	813.22	Loan agreement
				Itemized invoice with VFD name & address & support for purchases made with credit card
1550	7/22/2011	Capitol One	1,446.00	
1552	7/22/2011	Suddenlink	180.00	Payment history w/VFD name
1553	7/22/2011	Exxon Mobil	400.00	Itemized invoice with VFD name & payment history
1555	7/22/2011	Finley Fire	1,000.00	Itemized invoice
EFT	10/24/2011	BB&T of WV	1,200.47	Loan agreement
EFT	10/26/2011	Suddenlink	272.80	Payment history
				Itemized invoices supporting credit card purchases & payment history
1559	10/23/2011	Lowes	500.00	
1562	10/23/2011	Suddenlink	250.00	Payment history w/VFD name

1563	10/23/2011	Exxon Mobil	800.00	Itemized invoice with VFD name & payment history
1565	10/23/2011	Frontier	600.00	Payment history
1567	10/32/2011	NAPA	46.66	Itemized invoice/receipt
1573	10/27/2011	Postmaster	100.00	Itemized invoice/receipt
1574	10/31/2011	ABC Fire	<u>176.00</u>	Itemized invoice/receipt
		Total	\$15,029.83	

CRITERIA:

W. Va. Code §8-15-8(b), as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

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. 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.”

CAUSE:

The Department did not have sufficient procedures in place to insure that all expenditures are properly documented.

EFFECT:

There is a greater risk for fraud and abuse when expenditures are not properly documented. Due to the lack of proper supporting documentation, we were unable to determine if these expenditures were allowable.

RECOMMENDATION:

We recommend the department maintain proper documentation for all expenditures made from state funds and reimburse their State account \$15,029.83 for expenditures that lacked proper support.

FINDING 3 UNALLOWABLE:

CONDITION:

The Tornado Volunteer Fire Department made \$881.40 in expenditures identified from state funds that were not allowed by W. Va. Code §8-15-8(b), as amended.

We determined the following items were purchased with State money that was not allowable under the West Virginia Code:

<u>CHECK</u>	<u>CHECK</u>				
<u>NO.</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>	
1568	10/7/2011	Municipal Marketing	\$686.03	Marketing for Fundraising	
1569	10/7/2011	Postmaster	<u>195.37</u>	Postage for Fundraising	
		Total	\$881.40		

CRITERION:

W. Va. Code §8-15-8(b), as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

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. 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.”

CAUSE:

The Department may not have sufficient knowledge of W. Va. Code §8-15-8(b) to determine allowable expenditures under the Code.

EFFECT:

Due to unallowable expenditures, the Department may have less funding available for expenditures required for effective and efficient fire protection services.

RECOMMENDATION:

We recommend the state revenues allocated to the Fire Department only be used for expenditures, as authorized by W. Va. Code §8-15-8(b), as amended. We further recommend the Department reimburse their state account \$881.40 for items that were unallowable.

TORNADO VOLUNTEER FIRE DEPARTMENT
January 1, 2011 – December 31, 2011

SUPPLEMENTAL INFORMATION
STATEMENT OF EXPENDITURES YEAR ENDED DECEMBER 31, 2011

<u>Authorizing W.Va Code</u>	<u>AUDIT</u>	<u>VFD</u>	<u>DIFFERENCES</u>	
Chapter 8, Article 15, Section 8b(1)	\$334.00	\$479.01	-145.01	b
Chapter 8, Article 15, Section 8b(2)	0.00	0.00	0.00	
Chapter 8, Article 15, Section 8b(3)	765.00	765.00	0.00	
Chapter 8, Article 15, Section 8b(4)	884.70	1,884.70	-1,000.00	c
Chapter 8, Article 15, Section 8b(5)	6,427.32	8,445.01	-2,017.69	d
Chapter 8, Article 15, Section 8b(6)	0.00	6,384.95	-6,384.95	e
Chapter 8, Article 15, Section 8b(7)	6,064.40	7,662.74	-1,598.34	f
Chapter 8, Article 15, Section 8b(8)	0.00	0.00	0.00	
Chapter 8, Article 15, Section 8b(9)	0.00	0.00	0.00	
Chapter 8, Article 15, Section 8b(10)	12,720.46	12,639.01	81.45	g
Chapter 8, Article 15, Section 8b(11)	298.85	4,223.89	-3,925.04	h
Chapter 8, Article 15, Section 8b(12)	0.00	0.00	0.00	
Chapter 8, Article 15, Section 8b(13)	847.00	0.00	847.00	i
Chapter 8, Article 15, Section 8b(14)	0.00	0.00	0.00	
Chapter 8, Article 15, Section 8b(15)	<u>244.00</u>	<u>0.00</u>	<u>244.00</u>	j
Total Disbursements For Year Ended December 31, 2011	\$28,585.73	\$42,484.31	-\$13,898.58	a

a = Difference between total audited distributions and total distributions reported on financial statement:

Items that lack support, See file: Tornado 2011 Finding 2 Lack of Support.docx	-\$15,529.83
Items that were unallowable, See file: Tornado 2011 Finding 3 Unallowable.docx	-881.40
EFT (11/7/2011) coded to line 4 on financial statement, audited commingled	-600.00
GL total \$5,806.70 but reported \$1,884.70 line 3(4) on financial statement	3,922.00
GL total \$8,269.00 but reported \$8,445.01 line 3(5) on financial statement	-176.01
GL total \$3,438.85 but reported \$6,384.95 line 3(6) on financial statement	-2,946.10
GL total \$7,574.10 but reported \$7,662.74 line 3(7) on financial statement	-88.64
GL total \$12,720.46 but reported \$12,639.01 line 3(10) on financial statement	81.45
GL total \$4,844.89 but reported \$4,223.89 line 3(11) on financial statement	621.00
GL total \$847.00 but reported \$0 line 3(13) on financial statement	847.00
GL total \$244.00 but reported \$0 line 3(15) on financial statement	244.00
Check 1530 written for \$513.22 per audit but coded as \$573.22 on financial statement	-60.00
EFT Bank Service Charges (12 charges of \$5.00 each) not included on financial statement,	60.00

audited to line 11	
EFT (7/25/2011) Billmatrix payment fee not included on financial statement, audited to line 11	2.95
EFT (8/1/2011) Overdraft Item Fee not included on financial statement, audited to line 11	70.00
EFT (11/16/2011) Overdraft Item Fee not included on financial statement, audited to line 11	35.00
Check 1558 (for \$500.00) not included on financial statement, audited to lack of support	<u>500.00</u>
Total	-\$13,898.58

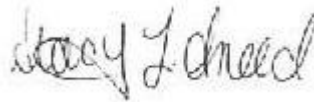
b, c, d, e, f, g, h, i, j = Incorrect coding of line items plus above noted items that lacked support , were unallowable or were reconciling items

STATE OF WEST VIRGINIA

OFFICE OF THE LEGISLATIVE AUDITOR, TO WIT:

I, Stacy L. Sneed, CPA, CICA, 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 W. Va. Code, §4-2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 19th day of December 2013.



Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

Notification of when the report was released and the location of the report on our website were sent to the Secretary of the Department of Administration to be filed as a public record. Report release notifications were also sent to the Governor; Attorney General; State Auditor; and State Fire Marshal. Copies forwarded to the Tornado Volunteer Fire Department; Prosecuting Attorney, Kanawha County; County Clerk, Kanawha County.