

WEST VIRGINIA LEGISLATURE  
*Legislative Post Audit Division*

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Denny Rhodes  
Director

January 12, 2016

The Honorable William P. Cole III, President  
West Virginia State Senate  
Post Audits Sub-Committee, Co-Chair  
Room 229 M, Building 1  
State Capitol Complex  
Charleston, West Virginia 25305

The Honorable Tim Armstead, Speaker  
West Virginia House of Delegates  
Post Audits Sub-Committee, Co-Chair  
Room 228 M, Building 1  
State Capitol Complex  
Charleston, West Virginia 25305

Dear Mr. President and Mr. Speaker:

Pursuant to the authority provided by West Virginia Code §12-4-14, as amended, we have completed an audit of the Panther Volunteer Fire Department's state funds for the calendar year ended December 31, 2011. Located in McDowell County, the Department began 2011 with a balance of \$40,623.77 in its state account. During 2011, the Department received additional monies from the State in the amount of \$44,757.22; therefore, the audit included \$85,380.99 in state funding.

The objective of the audit was to evaluate compliance with West Virginia Code §8-15-8b, as amended. **With the exception of lacking adequate documentation for one expenditure in the amount of \$64.40, we concluded the Department was in compliance.** The Legislative Auditor recommends the Panther Volunteer Fire Department reimburse its state account \$64.40.

Respectfully submitted,

A handwritten signature in blue ink that reads "Denny Rhodes".

Denny Rhodes