

WEST VIRGINIA LEGISLATURE  
*Legislative Post Audit Division*

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Denny Rhodes  
Director

January 9, 2017

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 Franklin Volunteer Fire Department's state funds for the period of January 1, 2013 through January 30, 2015. Located in Pendleton County, the Department began 2013 with a balance of \$14,002.10 in its state account. The Department received additional monies from the State in the amount of \$45,010.58 in 2013 and \$23,857.57 in 2014; therefore, the audit included \$82,870.25 in state funding.

The objective of the audit was to evaluate compliance with West Virginia Code §8-15-8b, as amended. **We concluded the Department was in compliance, accounting for all state funding except \$703.00 that lacked adequate documentation to determine for what purpose the money was spent. The Legislative Auditor recommends the Department reimburse its state account \$703.00 or provide adequate documentation to verify the expenditures were in accordance with WV Code.**

Respectfully submitted,

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

Denny Rhodes