

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 Hamlin Volunteer Fire Department's state funds for the period of July 1, 2011 through June 30, 2012. Located in Lincoln County, the Department began its fiscal year with a balance of \$21.52 in its state account. The Department received additional monies from the State in the amount of \$43,410.74 in fiscal year 2012; therefore, the audit included \$43,432.26 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 with the exception of \$65.53 spent on grocery items, which is not allowed under WV Code.** The Legislative Auditor has recommended the Department reimburse its state account by the above amount.

Respectfully submitted,

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

Denny Rhodes