

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 Petersburg Volunteer Fire Department's state funds for its 2013 and 2014 fiscal years. Located in Grant County, the Department began November 2012 with a balance of \$22,703.88 in its state account. The Department received additional monies from the State in the amount of \$103,478.52 from November 1, 2012 through January 31, 2015; therefore, the audit included \$126,181.90 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.**

Respectfully submitted,

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

Denny Rhodes