## WEST VIRGINIA LEGISLATURE Legislative Post Audit Division

Building 1, Room W- 329 1900 Kanawha Blvd. East Charleston, WV 25305-0610 (304) 347-4880 (304) 347-4889 FAX



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 Ridgeley Volunteer Fire Department's state funds for the period of January 1, 2013 through January 31, 2015. Located in Mineral County, the Department began 2013 with a balance of \$1,882.08 in its state account. The Department received additional monies from the State in the amount of \$45,010.58 in 2013 and \$46,815.67 in 2014; therefore, the audit included \$93,708.33 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,

Semy Rhodes

**Denny Rhodes**