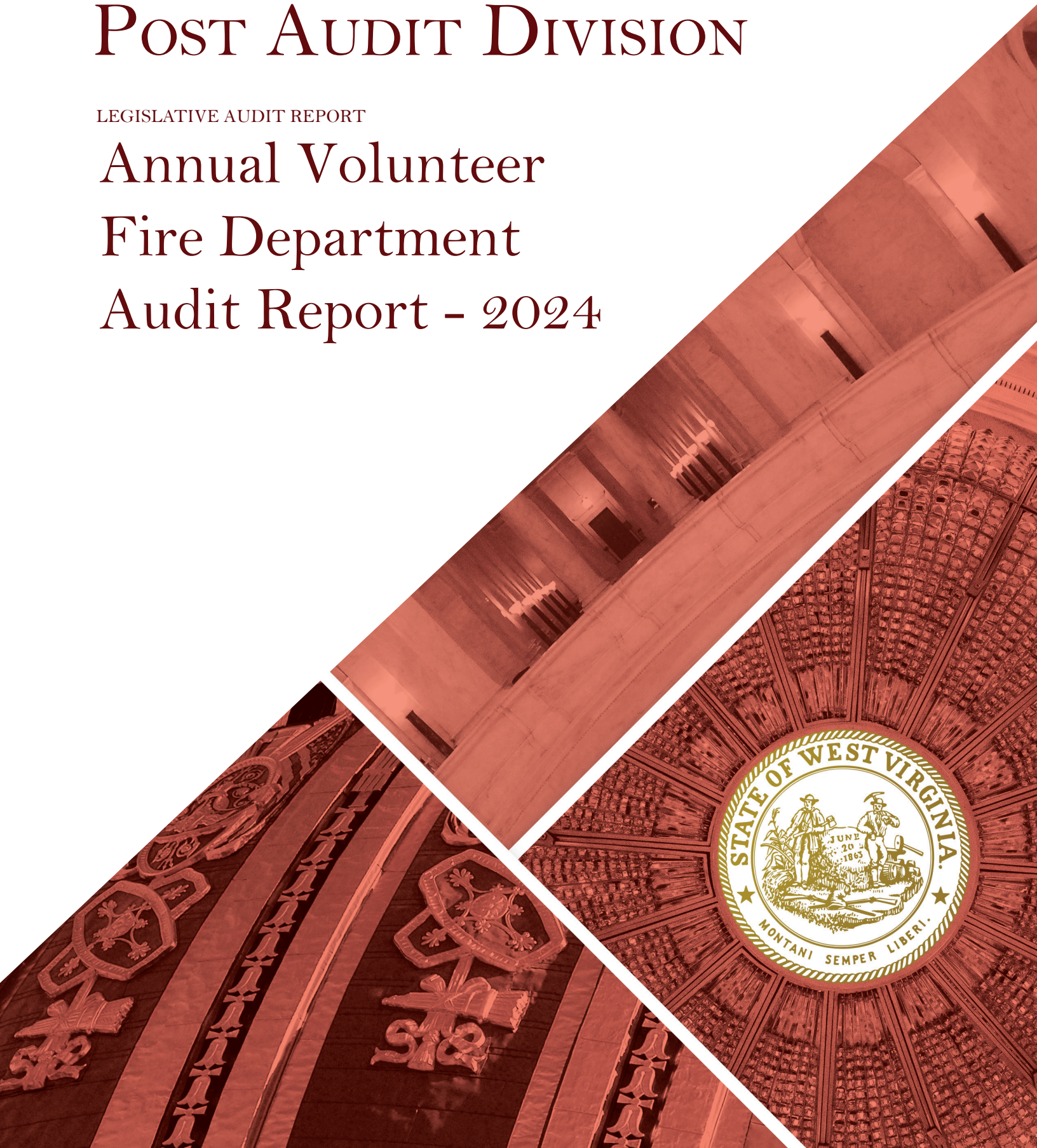


JOINT COMMITTEE ON GOVERNMENT AND FINANCE  
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR

# POST AUDIT DIVISION

LEGISLATIVE AUDIT REPORT

## Annual Volunteer Fire Department Audit Report - 2024





JOINT COMMITTEE ON GOVERNMENT AND FINANCE  
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR

# POST AUDIT DIVISION

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## Legislative Audit Report

February 10, 2025

# Annual Volunteer Fire Department Audit Report - 2024

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## State Funding of Volunteer and Part Volunteer Fire Departments

Every year, the State distributes millions of dollars to hundreds of West Virginia volunteer and part volunteer fire departments (VFD) for the purpose of providing funding for firefighting equipment, training, and maintenance. Established by W.Va. Code §33-3-33 and collected by the Insurance Commission, one source of the money is a 0.55 percent surcharge imposed on fire and casualty insurance policies issued in West Virginia. Also, W.Va. Code §33-3-14d established an additional premium tax equal to one percent of taxable premiums on fire insurance, and casualty insurance policies to be collected by the Insurance Commission. Finally, W.Va. Code §29-3E-7 created a fireworks safety fee of 12 percent of all retail sales of consumer fireworks in the State. All money collected from the surcharge established in W.Va. Code §33-3-33, as well as 25 percent of the amount collected from the additional premium established in W.Va. Code §33-3-14d and 25 percent of the amount collected from the fireworks safety fee established in W.Va. Code §29-3E-7 comprises the Fire Protection Fund. The amount collected annually is subsequently distributed among qualifying departments through quarterly payments<sup>1</sup>. These funds are to be used on specific items outlined in W.Va. Code §8-15-8b, such as protective equipment, rescue equipment, certain utilities for the fire stations, fire fighter training costs, insurance on buildings and automobiles, fuel, and workers' compensation premiums. Table 1 below shows the amounts distributed and the number of departments that benefited from these distributions over the last 10 years.

Table 1 – Distribution of State Funds 2015- 2024					
Year of Distribution	Number of Departments	Received Full Distribution	Did Not Receive Full Distribution*	Received No Funding	Total Amount Distributed
2015	430	410	19	1	\$19,896,613.74
2016	431	402	29	0	\$20,198,716.58
2017	428	400	27	1	\$20,600,530.71
2018	428	421	7	0	\$22,453,199.93
2019	428	410	18	0	\$22,663,900.23
2020	427	421	5	1	\$22,561,109.69
2021	428	415	12	1	\$20,665,238.89
2022	428	420	7	1	\$23,761,842.66
2023	428	382	45	1	\$32,037,897.44
2024	426	357	68	1	\$33,646,344.14
<i>Data Obtained from W.Va. State Treasurer's Office website.</i> *A VFD may lose its quarterly distribution if specific conditions are not met, such as not filing bank statements and check images for the previous calendar year for its state bank account(s) with the Legislative Auditor's Office, not cooperating with an audit, having monetary findings from an audit, being out of compliance with the State Fire Marshal, or being out of compliance with a DHHR grant.					

In addition, it should be noted that the amount of each fire department's quarterly allotment distributed by the W.Va. State Treasurer's Office varies depending on whether the fire department is a fully-volunteer department or a part volunteer department. Further, the amount distributed to a part volunteer department varies based upon a calculation made by the State Treasurer's Office with information from the Municipal Pensions Oversight Board.

<sup>1</sup> Part volunteer fire departments, departments that are not entirely comprised of volunteer firefighters and have some members who are compensated for their service, receive a pro-rated portion of funds determined by the State Treasurer's Office based on information from the Municipal Pensions Oversight Board.



By February 1st, all departments are required to file copies of the bank statements and check images for their state bank account(s) for the previous calendar year with the Legislative Auditor's Office. In December of each year the Post Audit Division mails a letter to each of the departments to remind them of the deadline and instructions on how to file the required documents.

The Legislative Auditor is granted the authority to withhold a department's state funding if the department fails to meet one of the requirements stipulated in W.Va. Code, which include:

- If an audit of a department results in monetary findings, such as for expenditures not allowed by W.Va. Code §8-15-8b and/or expenditures not properly supported by a receipt or invoice.
- If a department fails to cooperate with an audit by not providing documents such as bank statements or invoices.
- If a department fails to respond to the Legislative Auditor's correspondence.
- If a department does not file bank statements and check images for its state bank account(s) for the preceding year by April 1<sup>st</sup>.

Additionally, the State Fire Marshal also has the authority to withhold a department's state funding if the department fails to meet the standards of the State Fire Marshal.

Funds withheld by the Legislative Auditor for reasons listed above are initially placed in escrow. After one year of non-compliance, a department forfeits one quarter of its funding for each quarter it remains non-compliant. For example, if a department became non-compliant on April 1, 2023, and remained non-compliant for the entire year, it would lose its first quarterly distribution that was withheld from the April 1, 2023, funding on April 1, 2024. If the department was still non-compliant at the beginning of the next quarter, it would lose the next quarterly distribution, and so on, until it became compliant. Funds forfeited by non-compliant VFDs are paid by the State Treasurer into the Fire Service Equipment and Training Fund created in W.Va. Code §29-3-5f.

W.Va. Code §12-4-14b grants the Legislative Auditor the authority to conduct audits of the state funding received by VFDs. An audit determines if the department has maintained its state money in a separate account and has spent the money on allowable items. The audit is limited to a review of the bank account in which the department deposits its state funds, commonly referred to as the department's "state account." There are three typical findings that can result from the VFD audits:

- Unallowable Expenditures (when the money is spent on items not allowed by Code);
- Lack of Supporting Documentation (when the VFD has not provided a proper invoice, receipt, or other documentation to support its assertion that an expenditure is allowable and for the benefit of the department); and
- Commingled Funds (when the VFD has mixed state funds with funds from other sources such as by transferring funds from its state account to its non-state or "general" account, thereby making it difficult to trace the money).

When the Legislative Auditor determines a volunteer or part-volunteer company, or department has used formula distributions or equipment and training grant money for purposes not authorized, the Legislative Auditor gives a written notice of noncompliance to the company or

department. If a volunteer or part-volunteer fire company or department disagrees or disputes the finding, it can contest the finding by submitting a written objection within five working days. The department or company shall then have 60 days from the date of the Legislative Auditor's finding notification to provide any additional documentation for the Legislative Auditor to consider before finalizing the audit findings and withholding any funds due to noncompliance.

## Objective

The objective of the audit of volunteer fire departments is to evaluate compliance with W.Va. Code §8-15-8b which states, in part:

*Funds received from the state for volunteer and part volunteer fire companies and departments, pursuant to sections fourteen-d and thirty-three, article three, and section seven, article twelve-c, all of chapter thirty-three of this code, **may not be commingled with funds received from any other source.***

*Revenues allocated to volunteer and part volunteer fire companies and departments **may be expended only for the items listed in subdivisions (1) through (15) of this section**<sup>2</sup>. (Emphasis Added)*

## Methodology

Post Audit management examined data from previous audits and identified potential indicators for a high-risk of noncompliance. The generalized categories associated with a high assessed level of risk include:

1. Departments that had not had an audit.
2. Departments that had not had a recent audit.
3. Departments that had an audit with large discrepancies.
4. The Department was delinquent in financial filings.

Additionally, we considered other factors such as communication of possible concerns from members of the Legislature and the general public. The VFD Auditor begins with the department with the highest assessed level of risk and proceeds down the list completing as many departments as possible. Then the risk assessment is updated, and the process begins again with a new list in January of the next year. Any audits that remain incomplete from the preceding year are completed prior to beginning audits from the new list.

## Scope

Audits contained within this report were conducted on either the 2021, 2022 or 2023 calendar year for each respective department. None of the audits conducted by the Legislative Auditor were for a period greater than one calendar year. The different calendar years can be attributed to various issues including but not limited to department responsiveness to inquiries, department issues providing responses to document requests, challenges to completed audits, audits being started but not completed before the issuance of the annual report, and coordination of audit activities with outside parties. Any audit initiated but not completed prior to the issuance

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<sup>2</sup> Subdivisions 1 through 15 can be found in Appendix A of this report.

of the annual VFD audit report are prioritized for completion and included in the next annual report upon completion of the audit.

A complete list of all 97 volunteer and part volunteer departments and the calendar year audited under the authority granted by W.Va. Code §12-4-14 to conduct compliance audits of the departments is provided below.

- |                         |                            |                       |
|-------------------------|----------------------------|-----------------------|
| • Albright-2023         | • Davis-2022               | • Mount Hope-2023     |
| • Anawalt-2023          | • Davis Creek-2022         | • Mount Olivet-2023   |
| • Anmoore-2023          | • East Bank-2023           | • Mud River-2022      |
| • Augusta-2023          | • Elk District-2022        | • Mullens-2023        |
| • Back Creek-2023       | • Follansbee-2023          | • Nitro-2023          |
| • Baisden-2023          | • Folsom-2023              | • Northfork-2023      |
| • Baker Heights-2023    | • Frankford-2022           | • Oceana-2023         |
| • Bancs-2022            | • Franklin-2023            | • Ona-2023            |
| • Banks District-2023   | • Franklin Community-2022  | • Phillipi-2023       |
| • Baxter-2023           | • Gary-2021                | • Pickens-2022        |
| • Bedington-2023        | • Gilbert-2022             | • Point Pleasant-2023 |
| • Belington-2023        | • Hamlin-2023              | • Pratt-2023          |
| • Belle-2022            | • Hundred-2023             | • Raysal-2022         |
| • Belmont-2023          | • Hurricane-2022           | • Renick-2022         |
| • Birch River-2022      | • Johnstown-2023           | • River Road-2023     |
| • Blennerhassett-2022   | • Keslers Cross Lanes-2022 | • Rivesville-2023     |
| • Bluestone Valley-2023 | • Lawrenceville-2023       | • Roberts Ridge-2022  |
| • Bunnors Ridge-2023    | • Leon-2022                | • Rt 34-2023          |
| • Capon Bridge-2023     | • Lizemore-2022            | • Seneca Rocks-2023   |
| • Cedar Grove-2023      | • Loudendale-2022          | • Shirley-2023        |
| • Ceredo-2022           | • Lumberport-2023          | • Silverton-2023      |
| • City of Logan-2023    | • Madison-2023             | • Sissonville-2022    |
| • Clay-2022             | • Malden-2023              | • Slanesville-2023    |
| • Clintonville-2023     | • Mannington-2022          | • Smoot-2022          |
| • Clover-Roane-2023     | • Marmet Community-2023    | • Summersville-2022   |
| • Coal Mountain-2022    | • Masontown-2023           | • Sutton-2023         |
| • Culloden-2023         | • Monongah-2023            | • Terra Alta-2023     |
| • Cyclone-2022          | • Mount Grove-2023         | • Thomas-2022         |

- Tunnelton-2022
- Upper Laurel-2023
- Valley Grove-2023
- Valley Volunteer  
(Pleasant Valley)-  
2023

- Verdunville-2023
- Washington District-2023
- Waverly-2023
- West Milford-2023
- West Side #2-2023

- Wharncliffe-2022
- Winfield District-2023
- Worthington-2023
- Wyoming County-2023

## Summary of 2023 VFD Audits

Of the 97 volunteer and part volunteer fire departments that were audited, 54 were not in compliance with W.Va. Code. Table 2 below groups these 54 non-compliant departments into categories of findings.

<b>Table 2 – Type of Finding(s) Noted for Non-Compliant Fire Departments</b>	
<b>Type of Finding</b>	<b>Number of Departments</b>
<b>Commingled Funds Only</b>	7
<b>Commingled Funds and Unallowable Expenditures</b>	5
<b>Commingled Funds and Unsupported Expenditures</b>	2
<b>Commingled Funds, Unallowable Expenditures, and Unsupported Expenditures</b>	9
<b>Unallowable Expenditures Only</b>	18
<b>Unsupported Expenditures Only</b>	3
<b>Unallowable Expenditures and Unsupported Expenditures</b>	10
<b>Total</b>	<b>54</b>
<i>Data obtained from Legislative Auditor's analysis.</i>	

An overview of the 54 VFDs not in compliance with W.Va. Code §8-15-8b for the calendar year audited begins on page 52, including the department, county where the department is located, total amount of funds audited, and the total amount of expenditures found to not be in compliance. The individual results for each department including a table of the financial activity of the state account during the calendar year audited, explanation of the audit findings, and the recommendations begins on page 54.

An overview of the 43 VFDs in compliance with W.Va. Code §8-15-8b for the calendar year audited begins on page seven including the department, county where the department is located, and total amount of funds audited. The individual results for each department including a table of the financial activity of the state account during the calendar year audited begins on page nine.

Previous reports are available on the Post Audit Division reports page located at [https://www.wvlegislature.gov/Joint/Postaudit/vfd\\_audits.cfm](https://www.wvlegislature.gov/Joint/Postaudit/vfd_audits.cfm).

## Volunteer Fire Departments in Compliance with W.Va. Code

The following 43 VFDs were audited for compliance with W.Va. Code §8-15-8b and were found to be in compliance with W.Va. Code §8-15-8b for the calendar year audited; thus, there were no findings to report. Table 3 below notes the department, county in which the department is located, and the total funds audited.

<b>Table 3 – Volunteer Fire Departments in Compliance with W.Va. Code</b>		
<b>Department/Company</b>	<b>County</b>	<b>Total Funds Audited</b>
Augusta	Hampshire	\$151,554.74
Back Creek	Berkeley	\$163,541.00
Baker Heights	Berkeley	\$133,270.28
Baxter	Marion	\$95,446.91
Bedington	Berkeley	\$287,250.66
Belington	Barbour	\$89,745.64
Belle	Kanawha	\$83,159.99
Belmont	Pleasants	\$97,653.87
Birch River	Nicholas	\$168,974.50
Bunners Ridge	Marion	\$102,792.70
Capon Bridge	Hampshire	\$137,384.16
Cedar Grove	Kanawha	\$234,964.44
Ceredo	Wayne	\$64,235.89
City of Logan	Logan	\$126,552.34
Elk District	Mineral	\$152,246.63
Follansbee	Brooke	\$221,360.26
Folsom	Wetzel	\$83,256.41
Frankford	Greenbrier	\$71,955.83
Franklin	Pendleton	\$162,596.73
Franklin Community	Brooke	\$67,716.61
Hundred	Hundred	\$81,287.83
Lumberport	Harrison	\$124,985.10
Madison	Boone	\$104,751.90
Malden	Kanawha	\$81,472.91
Mannington	Marion	\$82,929.80
Masontown	Preston	\$87,929.72
Monongah	Marion	\$96,679.19
Mount Olivet	Marshall	\$140,587.60
Mud River	Lincoln	\$71,526.77
Northfork	McDowell	\$85,392.74
Ona	Cabell	\$94,737.94
Phillipi	Barbour	\$98,556.91
Point Pleasant	Mason	\$110,988.70
Rt 34	Putnam	\$200,647.23
Seneca Rocks	Pendleton	\$96,747.41
Silverton	Jackson	\$92,260.34

Slanesville	Hampshire	\$125,435.36
Terra Alta	Preston	\$78,190.46
Tunnelton	Preston	\$63,826.33
Valley Grove	Ohio	\$122,264.78
Washington District	Upshur	\$139,786.17
Worthington	Marion	\$207,631.49
Wyoming County	Wyoming	\$119,583.79
<b>Total Funds Audited</b>		<b>\$5,203,860.06</b>

The results of the completed audits have been discussed with each respective department. The following report sections detail the individual results for each department listed in Table 3 found to be in compliance during the calendar year audited including a table of the financial activity of the state account during the calendar year audited.



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## AUGUSTA VOLUNTEER FIRE COMPANY

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The Augusta VFC, in Hampshire County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Augusta VFC began 2023 with a balance of \$74,470.29 in its state account. The Company received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$151,554.74.

The Company's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 4 – Augusta Volunteer Fire Company</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$74,470.29	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$151,554.74</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$150,483.07	
<b>Total Expenditures</b>		<b><u>\$150,483.07</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$1,071.67</u></b>

The results presented in this report have been reviewed and discussed with the Augusta VFC. Additionally, the Company has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## BACK CREEK VALLEY VOLUNTEER FIRE DEPARTMENT

The Back Creek Valley VFD, in Berkeley County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

Back Creek Valley VFD began 2023 with a balance of \$185,021.02 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There was interest earned on the account totaling \$133.05. Therefore, the audited funds totaled \$262,238.52.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

<b>Table 5 – Back Creek Valley Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$185,021.02	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$133.05	
<b>Total Funds Audited</b>		<b>\$262,238.52</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$163,541.00	
<b>Total Expenditures</b>		<b><u>\$163,541.00</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$98,697.52</u></b>

The results presented in this report have been reviewed and discussed with the Back Creek Valley VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## BAKER HEIGHTS VOLUNTEER FIRE DEPARTMENT

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The Baker Heights VFD, in Berkeley County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Baker Heights VFD began 2023 with a balance of \$56,185.83 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$133,270.28.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

<b>Table 6 – Baker Heights Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$56,185.83	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$133,270.28</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$86,792.80	
<b>Total Expenditures</b>		<b><u>\$86,792.80</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$46,477.48</u></b>

The results presented in this report have been reviewed and discussed with the Baker Heights VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## BAXTER VOLUNTEER FIRE DEPARTMENT

The Baxter VFD, in Marion County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Baxter VFD began 2023 with a balance of \$18,362.46 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$95,446.91.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 7 – Baxter Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$18,362.46	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$95,446.91</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$46,659.19	
<b>Total Expenditures</b>		<b><u>\$46,659.19</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$48,787.72</u></b>

The results presented in this report have been reviewed and discussed with the Baxter VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## BEDINGTON VOLUNTEER FIRE DEPARTMENT

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The Bedington VFD, in Berkeley County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Bedington VFD began 2023 with a balance of \$210,143.99 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There was interest earned on the account totaling \$22.22. Therefore, the audited funds totaled \$287,250.66.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 8 – Bedington Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$210,143.99	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$22.22	
<b>Total Funds Audited</b>		<b>\$287,250.66</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$70,884.62	
<b>Total Expenditures</b>		<b><u>\$70,884.62</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$216,366.04</u></b>

The results presented in this report have been reviewed and discussed with the Bedington VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## BELINGTON VOLUNTEER FIRE DEPARTMENT

The Belington VFD, in Barbour County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Belington VFD began 2023 with a balance of \$12,652.83 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There was interest earned on the account totaling \$8.36. Therefore, the audited funds totaled \$89,745.64.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 9 – Belington Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$12,652.83	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$8.36	
<b>Total Funds Audited</b>		<b>\$89,745.64</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$84,931.43	
<b>Total Expenditures</b>		<b><u>\$84,931.43</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$4,814.21</u></b>

The results presented in this report have been reviewed and discussed with the Belington VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## BELLE FIRE DEPARTMENT

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The Belle Fire Department, in Kanawha County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

Belle FD began 2022 with a balance of \$26,302.57 in its state account. The Department received additional funds from the State in the amount of \$56,857.42 during 2022. Therefore, the audited funds totaled \$83,159.99.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 10 – Belle Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$26,302.57	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.42	
<b>Total Funds Audited</b>		<b>\$83,159.99</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$62,102.59	
<b>Total Expenditures</b>		<b><u>\$62,102.59</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$21,057.40</u></b>

The results presented in this report have been reviewed and discussed with the Belle FD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



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## BELMONT VOLUNTEER FIRE DEPARTMENT

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The Belmont VFD, in Pleasants County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Belmont VFD began 2023 with a balance of \$20,569.42 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$97,653.87.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 11 – Belmont Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$20,569.42	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$97,653.87</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$60,618.32	
<b>Unsupported Expenditures</b>	\$8,583.06	
<b>Total Expenditures</b>		<b>\$69,201.38</b>
<b>Balance Remaining in State Account</b>		<b><u>\$28,452.49</u></b>

The results presented in this report have been reviewed and discussed with the Belmont VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## BIRCH RIVER VOLUNTEER FIRE DEPARTMENT

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The Birch River VFD, in Nicholas County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

Birch River VFD, began 2022 with a balance of \$112,117.08 in its state account. The Department received additional funds from the State in the amount of \$56,857.42 during 2022. Therefore, the audited funds totaled \$168,974.50

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 12 – Birch River Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$112,117.08	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.42	
<b>Total Funds Audited</b>		<b>\$168,974.50</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$86,543.02	
<b>Total Expenditures</b>		<b><u>\$86,543.02</u></b>

The results presented in this report have been reviewed and discussed with the Birch River VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## BUNNERS RIDGE VOLUNTEER FIRE DEPARTMENT

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The Bunnors Ridge VFD, in Marion County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Bunnors Ridge VFD, began 2023 with a balance of \$25,708.25 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$102,792.70.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

<b>Table 13 – Bunnors Ridge Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$25,708.25	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$102,792.70</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$55,288.94	
<b>Total Expenditures</b>		<b><u>\$55,288.94</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$47,503.76</u></b>

The results presented in this report have been reviewed and discussed with the Bunnors Ridge VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## CAPON BRIDGE VOLUNTEER FIRE COMPANY INC.

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The Capon Bridge Volunteer Fire Company, in Hampshire County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Capon Bridge Volunteer Fire Company Inc. began 2023 with a balance of \$56,889.15 in its state account. The Department received additional funds from the State in the amount of \$78,046.95 during 2023. There were interest deposits of \$417.06 and additional allowable deposits earned on the account of \$2,031.00 for a total of \$2,448.06. Therefore, the audited funds totaled \$137,384.16.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 14 – Capon Bridge Volunteer Fire Company Inc.</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$56,889.15	
<b>Quarterly Distribution from State Treasurer</b>	\$78,046.95	
<b>Interest Deposits</b>	\$417.06	
<b>Allowable Additional Deposits</b>	\$2,031.00	
<b>Total Funds Audited</b>		<b>\$137,384.16</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$30,807.31	
<b>Total Expenditures</b>		<b>\$30,807.31</b>
<b>Balance Remaining in State Account</b>		<b><u>\$106,576.85</u></b>

The results presented in this report have been reviewed and discussed with the Capon Bridge Volunteer Fire Company. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## CEDAR GROVE VOLUNTEER FIRE DEPARTMENT

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The Cedar Grove Volunteer Fire Department, in Kanawha County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Cedar Grove Volunteer Fire Department began 2023 with a balance of \$157,879.99 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$234,964.44.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 15 – Cedar Grove Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$157,879.99	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$234,964.44</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$68,481.57	
<b>Total Expenditures</b>		<b>\$68,481.57</b>
<b>Balance Remaining in State Account</b>		<b><u>\$166,482.87</u></b>

The results presented in this report have been reviewed and discussed with the Cedar Grove Volunteer Fire Department. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## CEREDO VOLUNTEER FIRE DEPARTMENT

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The Ceredo VFD, in Wayne County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

Ceredo VFD began 2022 with a balance of \$7,378.47 in its state account. The Department received additional funds from the State Treasurer in the amount of \$56,857.42. Therefore, the audited funds totaled \$64,235.89.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

<b>Table 16 – Ceredo Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$7,378.47	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.42	
<b>Total Funds Audited</b>		<b>\$64,235.89</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$54,832.96	
<b>Total Expenditures</b>		<b><u>\$54,832.96</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$9,402.93</u></b>

The results presented in this report have been reviewed and discussed with the Ceredo VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## CITY OF LOGAN FIRE DEPARTMENT

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The City of Logan Fire Department, in Logan County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

City of Logan Fire Department began 2023 with a balance of \$65,115.26 in its state account. The Department received additional funds from the State in the amount of \$61,397.08 during 2023. Therefore, the audited funds totaled \$126,552.34.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 17 – City of Logan Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$65,155.26	
<b>Quarterly Distribution from State Treasurer</b>	\$61,397.08	
<b>Total Funds Audited</b>		<b>\$126,552.34</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$46,204.27	
<b>Total Expenditures</b>		<b><u>\$46,204.27</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$80,348.07</u></b>

The results presented in this report have been reviewed and discussed with the City of Logan Fire Department. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



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## ELK DISTRICT VOLUNTEER FIRE DEPARTMENT

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The Elk District VFD, in Mineral County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Elk District VFD, began 2023 with a balance of \$75,162.18 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$152,246.63.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 18 – Elk District Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$75,162.18	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$152,246.63</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$104,572.23	
<b>Total Expenditures</b>		<b><u>\$104,572.23</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$47,674.40</u></b>

The results presented in this report have been reviewed and discussed with the Elk District VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## FOLLANSBEE VOLUNTEER FIRE DEPARTMENT

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The Follansbee VFD, in Brooke County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Follansbee VFD began 2023 with a balance of \$142,780.73 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023, had interest deposits in the amount of \$1,102.44, and additional allowable deposits of \$392.64. Therefore, the audited funds totaled \$221,360.26.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 19 – Follansbee Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$142,780.73	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$1,102.44	
<b>Allowable Additional Deposits</b>	\$392.64	
<b>Total Funds Audited</b>		<b>\$221,360.26</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$24,020.40	
<b>Total Expenditures</b>		<b>\$24,020.40</b>
<b>Balance Remaining in State Account</b>		<b><u>\$197,339.86</u></b>

The results presented in this report have been reviewed and discussed with the Follansbee VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## FOLSOM VOLUNTEER FIRE DEPARTMENT

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The Folsom VFD, in Wetzel County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Folsom VFD, began 2023 with a balance of \$5,954.12 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There were additional allowable deposits earned on the account totaling \$217.84. Therefore, the audited funds totaled \$83,256.41.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 20 – Folsom Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$5,954.12	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$217.84	
<b>Total Funds Audited</b>		<b>\$83,256.41</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$79,998.75	
<b>Total Expenditures</b>		<b><u>\$79,998.75</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$3,257.66</u></b>

The results presented in this report have been reviewed and discussed with the Folsom VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## FRANKFORD VOLUNTEER FIRE DEPARTMENT

The Frankford VFD, in Greenbrier County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

The Department began with a balance of \$14,948.42 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer and the department made additional allowable deposits totaling \$140.00. There was interest earned on the account totaling \$9.98. Thus, the total amount of funds audited for the period was \$71,955.83.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 21 – Frankford Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$14,948.42	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Interest Deposits</b>	\$9.98	
<b>Allowable Additional Deposits</b>	\$140.00	
<b>Total Funds Audited</b>		<b>\$71,955.83</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$61,811.68	
<b>Total Expenditures</b>		<b>\$61,811.68</b>
<b>Balance Remaining in State Account</b>		<b><u>\$10,144.15</u></b>

The results presented in this report have been reviewed and discussed with the Frankford VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## FRANKLIN VOLUNTEER FIRE DEPARTMENT

The Franklin VFD, in Pendleton County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Franklin VFD began 2023 with a balance of \$76,868.02 in its state account. The Department received additional funds from the State Treasurer in the amount of \$77,084.45 and made allowable deposits of \$6,000. There was interest on the account totaling \$2,644.26. Therefore, the audited funds totaled \$162,596.73.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

<b>Table 22 – Franklin Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$76,868.02	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$2,644.26	
<b>Allowable Additional Deposits</b>	\$6,000.00	
<b>Total Funds Audited</b>		<b>\$162,596.73</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$93,776.53	
<b>Total Expenditures</b>		<b><u>\$93,776.53</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$68,820.20</u></b>

The results presented in this report have been reviewed and discussed with the Franklin VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## FRANKLIN COMMUNITY VOLUNTEER FIRE DEPARTMENT

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The Franklin Community VFD, in Brooke County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

Franklin Community VFD began 2022 with a balance of \$10,859.18 in its state account. The Department received additional funds from the State in the amount of \$56,857.43 during 2022. Therefore, the audited funds totaled \$67,716.61.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

<b>Table 23 – Franklin Community Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$10,859.18	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Total Funds Audited</b>		<b>\$67,716.61</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$66,331.69	
<b>Total Expenditures</b>		<b><u>\$66,331.69</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$1,384.92</u></b>

The results presented in this report have been reviewed and discussed with the Franklin Community VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## HUNDRED VOLUNTEER FIRE DEPARTMENT

The Hundred VFD, in Wetzel County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Hundred VFD, began 2023 with a balance of \$1,873.63 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There were additional allowable deposits earned on the account totaling \$2,329.75. Therefore, the audited funds totaled \$81,287.83.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 24 – Hundred Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$1,873.63	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$2,329.75	
<b>Total Funds Audited</b>		<b>\$81,287.83</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$58,064.87	
<b>Total Expenditures</b>		<b><u>\$58,064.87</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$23,222.96</u></b>

The results presented in this report have been reviewed and discussed with the Hundred VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



## LUMBERPORT VOLUNTEER FIRE DEPARTMENT

The Lumberport VFD, in Harrison County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Lumberport VFD, began 2023 with a balance of \$47,900.65 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$124,985.10.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 25 – Lumberport Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$47,900.65	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$124,985.10</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$48,448.21	
<b>Total Expenditures</b>		<b><u>\$48,448.21</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$76,536.89</u></b>

The results presented in this report have been reviewed and discussed with the Lumberport VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## MADISON VOLUNTEER FIRE DEPARTMENT

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The Madison VFD, in Boone County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Madison VFD began 2023 with a balance of \$27,667.45 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$104,751.90.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 26 – Madison Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$27,667.45	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$104,751.90</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$0.00	
<b>Total Expenditures</b>		<b><u>\$0.00</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$104,751.90</u></b>

The results presented in this report have been reviewed and discussed with the Madison VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## MALDEN VOLUNTEER FIRE DEPARTMENT

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The Malden VFD, in Pleasants County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Malden VFD began 2023 with a balance of \$4,388.46 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$81,472.91.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 27 – Malden Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$4,388.46	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$81,472.91</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$66,966.92	
<b>Total Expenditures</b>		<b><u>\$66,966.92</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$14,505.99</u></b>

The results presented in this report have been reviewed and discussed with the Malden VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## MANNINGTON VOLUNTEER FIRE DEPARTMENT

The Mannington VFD, in Marion County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

Mannington VFD began 2022 with a balance of \$26,072.37 in its state account. The Department received additional funds from the State in the amount of \$56,857.43 during 2022. Therefore, the audited funds totaled \$82,929.80.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 28 – Mannington Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$26,072.37	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Total Funds Audited</b>		<b>\$82,929.80</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$28,641.13	
<b>Total Expenditures</b>		<b><u>\$28,641.13</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$54,288.67</u></b>

The results presented in this report have been reviewed and discussed with the Mannington VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## MASONTOWN VOLUNTEER FIRE DEPARTMENT

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The Masontown VFD, in Pleasants County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Masontown VFD began 2023 with a balance of \$10,845.27 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$87,929.72.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 29 – Masontown Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$10,845.27	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$87,929.72</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$53,251.92	
<b>Total Expenditures</b>		<b><u>\$53,251.92</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$34,677.80</u></b>

The results presented in this report have been reviewed and discussed with the Masontown VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## MONONGAH VOLUNTEER FIRE DEPARTMENT

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The Monongah VFD, in Marion County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

Monongah VFD began 2023 with a balance of \$19,594.74 in its state account. The Department received additional funds from the State Treasurer in the amount of \$77,084.45. Therefore, the audited funds totaled \$96,679.19.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the table below.

<b>Table 30 – Monongah Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$19,594.74	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$96,679.19</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$43,500.00	
<b>Total Expenditures</b>		<b>\$43,500.00</b>
<b>Balance Remaining in State Account</b>		<b><u>\$53,179.19</u></b>

The results presented in this report have been reviewed and discussed with the Monongah VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## **MOUNT OLIVET COMMUNITY ASSOCIATION & FIRE DEPARTMENT**

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The Mount Olivet Community Association & Fire Department, in Marshall County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Mount Olivet Community Association & Fire Department, began 2023 with a balance of \$63,493.29 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There was interest earned on the account totaling \$9.86. Therefore, the audited funds totaled \$140,587.60.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 31 – Mount Olivet Community Association &amp; Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$63,493.29	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$9.86	
<b>Total Funds Audited</b>		<b>\$140,587.60</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$13,991.92	
<b>Total Expenditures</b>		<b><u>\$13,991.92</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$126,595.68</u></b>

The results presented in this report have been reviewed and discussed with the Mount Olivet Community Association & Fire Department. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## MUD RIVER VOLUNTEER FIRE DEPARTMENT

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The Mud River VFD, in Lincoln County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

Mud River VFD began 2022 with a balance of \$14,669.34 in its state account. The Department received additional funds from the State in the amount of \$56,857.43 during 2022. Therefore, the audited funds totaled \$71,526.77.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 32 – Mud River Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$14,669.34	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Total Funds Audited</b>		<b>\$71,526.77</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$24,131.14	
<b>Total Expenditures</b>		<b>\$24,131.14</b>
<b>Balance Remaining in State Account</b>		<b><u>\$47,395.63</u></b>

The results presented in this report have been reviewed and discussed with the Mud River VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



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## NORTHFORK VOLUNTEER FIRE DEPARTMENT

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The Northfork VFD, in McDowell County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Northfork VFD, began 2023 with a balance of \$8,308.29 in its state account. The Department received additional funds from the State in the amount of \$77,084.45. Therefore, the audited funds totaled \$85,392.74.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 33 – Northfork Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$8,308.29	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$85,392.74</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$63,829.52	
<b>Total Expenditures</b>		<b><u>\$63,829.52</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$21,563.22</u></b>

The results presented in this report have been reviewed and discussed with the Northfork VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## ONA VOLUNTEER FIRE DEPARTMENT

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The Ona VFD, in Cabell County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Ona VFD began 2023 with a balance of \$11,428.86 in its state account. The Department received additional funds from the State in the amount of \$83,309.08 during 2023. Therefore, the audited funds totaled \$94,737.94

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 34 – Ona Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$11,428.86	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$6,224.63	
<b>Total Funds Audited</b>		<b>\$94,737.94</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$66,238.97	
<b>Total Expenditures</b>		<b>\$66,238.97</b>
<b>Balance Remaining in State Account</b>		<b><u>\$28,498.97</u></b>

The results presented in this report have been reviewed and discussed with the Ona VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## PHILLIPI VOLUNTEER FIRE DEPARTMENT

The Phillipi VFD, in Barbour County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Phillipi VFD, began 2023 with a balance of \$18,912.99 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There was interest earned on the account totaling \$5.47. There were additional allowable deposits earned on the account totaling \$2,554.00. Therefore, the audited funds totaled \$98,556.91.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 35 – Phillipi Volunteer Fired Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$18,912.99	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$5.47	
<b>Allowable Additional Deposits</b>	\$2,554.00	
<b>Total Funds Audited</b>		<b>\$98,556.91</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$56,519.07	
<b>Total Expenditures</b>		<b><u>\$56,519.07</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$42,037.84</u></b>

The results presented in this report have been reviewed and discussed with the Phillipi VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## POINT PLEASANT VOLUNTEER FIRE DEPARTMENT

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The Point Pleasant VFD, in Mason County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Point Pleasant VFD began 2023 with a balance of \$33,641.26 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There was interest earned on the account totaling \$262.99. Therefore, the audited funds totaled \$110,988.70.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 36 – Point Pleasant Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$33,641.26	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$262.99	
<b>Total Funds Audited</b>		<b>\$110,988.70</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$41,141.76	
<b>Total Expenditures</b>		<b><u>\$41,141.76</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$69,846.94</u></b>

The results presented in this report have been reviewed and discussed with the Point Pleasant VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## ROUTE 34 VOLUNTEER FIRE DEPARTMENT

The Route 34 VFD, in Putnam County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Route 34 VFD began 2023 with a balance of \$123,562.78 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$200,647.23.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 37 – Route 34 Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$123,562.78	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$200,647.23</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$762.36	
<b>Total Expenditures</b>		<b>\$762.36</b>
<b>Balance Remaining in State Account</b>		<b><u>\$199,884.87</u></b>

The results presented in this report have been reviewed and discussed with the Route 34 VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## SENECA ROCKS VOLUNTEER FIRE DEPARTMENT

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The Seneca Rocks VFD, in Pendleton County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Seneca Rocks VFD, began 2023 with a balance of \$19,662.96 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$96,747.41

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 38 – Seneca Rocks Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$19,662.96	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$96,747.41</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$59,675.66	
<b>Total Expenditures</b>		<b>\$59,675.66</b>
<b>Balance Remaining in State Account</b>		<b><u>\$37,071.75</u></b>

The results presented in this report have been reviewed and discussed with the Seneca Rocks VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## SILVERTON VOLUNTEER FIRE DEPARTMENT

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The Silverton VFD, in Jackson County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Silverton VFD began 2023 with a balance of \$15,175.89 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$92,260.34.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 39 – Silverton Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$15,175.89	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$92,260.34</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$52,303.76	
<b>Total Expenditures</b>		<b><u>\$52,303.76</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$39,956.58</u></b>

The results presented in this report have been reviewed and discussed with the Silverton VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## SLANESVILLE VOLUNTEER FIRE DEPARTMENT

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The Slanesville VFD, in Hampshire County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Slanesville VFD, began 2023 with a balance of \$48,350.91 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$125,435.36.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 40 – Slanesville Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$48,350.91	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$125,435.36</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$63,928.23	
<b>Total Expenditures</b>		<b><u>\$63,928.23</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$61,507.13</u></b>

The results presented in this report have been reviewed and discussed with the Slanesville VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



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## TERRA ALTA VOLUNTEER FIRE DEPARTMENT

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The Terra Alta VFD, in Preston County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Terra Alta VFD began 2023 with a balance of \$1,106.01 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$78,190.46.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 41 – Terra Alta Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$1,106.01	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$78,190.46</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$59,716.77	
<b>Total Expenditures</b>		<b><u>\$59,716.77</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$18,473.69</u></b>

The results presented in this report have been reviewed and discussed with the Terra Alta VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## TUNNELTON VOLUNTEER FIRE DEPARTMENT

The Tunnelton VFD, in Preston County, was in compliance with W.Va. Code §8-15-8b during the 2022 calendar year.

Tunnelton VFD, began 2022 with a balance of \$6,963.79 in its state account. The Department received additional funds from the State in the amount of \$56,857.43 during 2022. Therefore, the audited funds totaled \$63,826.33.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 42 – Tunnelton Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$6,963.79	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Interest Deposits</b>	\$5.11	
<b>Total Funds Audited</b>		<b>\$63,826.33</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$56,0000.00	
<b>Total Expenditures</b>		<b><u>\$56,000.00</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$7,826.33</u></b>

The results presented in this report have been reviewed and discussed with the Tunnelton VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## VALLEY GROVE VOLUNTEER FIRE DEPARTMENT

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The Valley Grove VFD, in Ohio County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Valley Grove VFD began 2023 with a balance of \$45,180.33 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. Therefore, the audited funds totaled \$122,264.78.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 43 – Valley Grove Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$45,180.33	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$122,264.78</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$76,161.70	
<b>Total Expenditures</b>		<b><u>\$76,161.70</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$46,103.08</u></b>

The results presented in this report have been reviewed and discussed with the Valley Grove VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## WASHINGTON DISTRICT VOLUNTEER FIRE DEPARTMENT

The Washington District VFD, in Upshur County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Washington District VFD, began 2023 with a balance of \$62,166.72 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There were additional allowable deposits earned on the account totaling \$535.00. Therefore, the audited funds totaled \$139,786.17.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 44 – Washington District Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$62,166.72	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$535.00	
<b>Total Funds Audited</b>		<b>\$139,786.17</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$91,833.46	
<b>Total Expenditures</b>		<b><u>\$91,833.46</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$47,952.71</u></b>

The results presented in this report have been reviewed and discussed with the Washington District VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## WORTHINGTON VOLUNTEER FIRE DEPARTMENT

The Worthington VFD, in Marion County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Worthington VFD began 2023 with a balance of \$81,568.10 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023. There was interest earned on the account totaling \$48.66. Finally, there were allowable additional deposits of \$48,930.28 into the state account. Therefore, the audited funds totaled \$207,631.49.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 45 – Worthington Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$81,568.10	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$48.66	
<b>Allowable Additional Deposits</b>	\$48,930.28	
<b>Total Funds Audited</b>		<b>\$207,631.49</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$158,701.21	
<b>Total Expenditures</b>		<b>\$158,701.21</b>
<b>Balance Remaining in State Account</b>		<b>\$48,930.28</b>

The results presented in this report have been reviewed and discussed with the Worthington VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## WYOMING COUNTY (PINEVILLE) VFD

The Wyoming County (Pineville) VFD, in Wyoming County, was in compliance with W.Va. Code §8-15-8b during the 2023 calendar year.

Wyoming County (Pineville) VFD, began 2023 with a balance of \$42,262.51 in its state account. The Department received additional funds from the State in the amount of \$77,084.45 during 2023, and interest deposits in the amount of \$236.83. Therefore, the audited funds totaled \$119,583.79.

The Department's financial activity in its state account during the audit period, including amount audited, accounted for, and in compliance with W.Va. Code is summarized in the figure below.

<b>Table 46 – Wyoming County (Pineville) Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$42,262.51	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$236.83	
<b>Total Funds Audited</b>		<b>\$119,583.79</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$33,637.52	
<b>Total Expenditures</b>		<b><u>\$33,637.52</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$85,946.27</u></b>

The results presented in this report have been reviewed and discussed with the Wyoming County (Pineville) VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## Volunteer Fire Departments Not in Compliance with W.Va. Code

The following VFDs were audited and were not in compliance with W.Va. Code §8-15-8b. Table 47 below notes the department, county in which the department is located, the total funds audited, and the total amount not in compliance with W.Va. Code.

<b>Table 47 – Departments Not in Compliance with W.Va. Code</b>			
<b>Department/Company</b>	<b>County</b>	<b>Total Funds Audited</b>	<b>Amount Not in Compliance</b>
<b>Albright</b>	Preston	\$91,173.74	\$1,459.36
<b>Anawalt</b>	McDowell	\$84,868.02	\$27.59
<b>Anmoore</b>	Harrison	\$88,640.34	\$100.00*
<b>Baisden</b>	Mingo	\$155,736.80	\$205.00
<b>Bancs</b>	Doddridge	\$173,446.18	\$1,618.12**
<b>Banks District</b>	Upshur	\$88,304.00	\$11.09
<b>Blennerhassett</b>	Wood	\$70,737.45	\$8,581.19**
<b>Bluestone Valley</b>	Mercer	\$116,755.66	\$1,361.69
<b>Clay</b>	Clay	\$81,159.47	\$4,092.87*
<b>Clintonville</b>	Greenbrier	\$83,789.47	\$740.92
<b>Clover-Roane</b>	Roane	\$101,568.35	\$742.18
<b>Coal Mountain</b>	Wyoming	\$145,183.91	\$59.95*
<b>Culloden</b>	Cabell	\$100,235.10	\$26,000.00*
<b>Cyclone</b>	Wyoming	\$169,172.17	\$837.01**
<b>Davis</b>	Tucker	\$64,519.52	\$1,021.72
<b>Davis Creek</b>	Kanawha	\$78,470.27	\$2,117.53
<b>East Bank</b>	Kanawha	\$93,329.60	\$23,913.80*
<b>Gary</b>	McDowell	\$62,114.60	\$4,039.89
<b>Gilbert</b>	Mingo	\$136,581.29	10,069.62
<b>Hamlin</b>	Lincoln	\$87,033.59	\$64.25**
<b>Hurricane</b>	Putnam	\$62,729.78	\$2,823.95
<b>Johnstown</b>	Harrison	\$138,587.29	\$29.54
<b>Keslers Cross Lanes</b>	Nicholas	\$62,249.87	\$2,682.40
<b>Lawrenceville</b>	Hancock	\$92,847.59	\$53.83
<b>Leon</b>	Mason	\$275,842.95	\$2,135.45**
<b>Lizemore</b>	Clay	\$84,247.46	\$5,322.10**
<b>Loudendale</b>	Kanawha	\$99,332.58	\$173.55**
<b>Marmet Community</b>	Kanawha	\$96,465.57	\$41.51*
<b>Mount Grove</b>	Preston	\$197,229.34	\$1,980.62
<b>Mount Hope</b>	Fayette	\$168,597.68	\$500.00
<b>Mullens</b>	Wyoming	\$89,135.38	\$289.94**
<b>Nitro</b>	Kanawha	\$47,900.62	\$1,099.99
<b>Oceana</b>	Wyoming	\$92,740.78	\$1,739.65
<b>Pickens</b>	Randolph	\$71,742.89	\$1,361.23
<b>Pratt</b>	Kanawha	\$90,124.73	\$189.13
<b>Raysal</b>	McDowell	\$73,650.50	\$16,809.71**
<b>Renick</b>	Greenbrier	\$187,067.84	\$1,402.47

<b>Department/Company</b>	<b>County</b>	<b>Total Funds Audited</b>	<b>Amount Not in Compliance</b>
<b>River Road</b>	Monongalia	\$105,928.42	\$604.51
<b>Rivesville</b>	Marion	\$81,453.21	\$3.90
<b>Roberts Ridge</b>	Marshall	\$74,315.52	\$5,938.94**
<b>Shirley</b>	Tyler	\$194,728.31	\$20,711.46**
<b>Sissonville</b>	Kanawha	\$75,422.92	\$136.00**
<b>Smoot</b>	Greenbrier	\$71,460.64	\$4,641.38**
<b>Summersville</b>	Nicholas	\$64,109.33	\$281.21
<b>Sutton</b>	Braxton	\$94,179.05	\$15,000.00*
<b>Thomas</b>	Tucker	\$152,363.12	\$13,404.91*
<b>Upper Laurel</b>	Wyoming	\$92,025.99	\$52.46
<b>Valley (Pleasant Valley)</b>	Marion	\$82,019.25	\$717.21**
<b>Verdunville</b>	Logan	\$80,117.18	\$10.00
<b>Waverly</b>	Wood	\$87,468.10	\$4,430.00
<b>West Milford</b>	Harrison	\$110,606.84	\$1,382.95
<b>West Side #2</b>	Kanawha	\$164,837.46	\$1,755.80
<b>Wharncliffe</b>	Mingo	\$84,448.68	\$4,240.91**
<b>Winfield District</b>	Marion	\$87,397.40	\$1,421.00
<b>Totals:</b>		<b><u>\$5,706,193.80</u></b>	<b><u>\$200,431.49</u></b>
<i>*Total is commingled funds only</i> <i>**Total includes commingled funds</i>			

The results and recommendations of the completed audits have been discussed with each respective department. The individual results for each department including a table of the financial activity of the state account during the calendar year audited, explanation of the audit findings, and the recommendations for each department listed in Table 47 found to be not in compliance during the calendar year audited begins on page 54.



## ALBRIGHT VOLUNTEER FIRE DEPARTMENT

The Albright VFD, in Preston County, was not in compliance with W.Va. Code.

Of the total amount of \$1,459.36 found to not be in compliance with W.Va. Code, \$1,161.83 was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late payment charges, high risk transaction fees, document frames, and clothing unrelated to firefighting.

An additional \$297.53 was not in compliance with W.Va. Code as these transactions were for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$13,674.29 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and made additional allowable deposits of \$415.00 into the state account. Thus, the total amount of funds audited for the period was \$91,173.74.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 48 – Albright Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$13,674.29	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$415.00	
<b>Total Funds Audited</b>		<b>\$91,173.74</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$65,287.29	
<b>Unsupported Expenditures</b>	\$297.53	
<b>Unallowable Expenditures</b>	\$1,161.83	
<b>Total Expenditures</b>		<b>\$66,746.65</b>
<b>Balance Remaining in State Account</b>		<b><u>\$24,427.09</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,459.36 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Albright VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## ANAWALT VOLUNTEER FIRE DEPARTMENT

The Anawalt VFD, in McDowell County, was not in compliance with W.Va. Code.

The total amount of \$27.59 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: food.

The Department began with a balance of \$7,783.57 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$84,868.02.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 49 – Anawalt Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$7,783.57	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$84,868.02</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$66,716.98	
<b>Unallowable Expenditures</b>	\$27.59	
<b>Total Expenditures</b>		<b>\$66,744.57</b>
<b>Balance Remaining in State Account</b>		<b><u>\$18,123.45</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$27.59 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Anawalt VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## ANMOORE VOLUNTEER FIRE DEPARTMENT

The Anmoore Volunteer Fire Department, in Harrison County, was not in compliance with W.Va. Code.

The Department commingled funds from other sources with state funds by depositing non-state funds, in the amount of \$100.00, into the state account.

The Department began with a balance of \$11,422.56 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, \$33.33 in interest deposits, and \$100.00 in commingled funds. Thus, the total amount of funds audited for the period was \$88,640.34.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 50 – Anmoore Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$11,422.56	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$33.33	
<b>Unallowable Commingled Deposits</b>	\$100.00	
<b>Total Funds Audited</b>		<b>\$88,640.34</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$43,004.20	
<b>Total Expenditures</b>		<b><u>\$43,004.20</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$45,636.14</u></b>

The Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease depositing and transferring non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The finding and recommendation detailed above have been reviewed and discussed with the Anmoore Volunteer Fire Department. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## BAISDEN VOLUNTEER FIRE DEPARTMENT

The Baisden VFD, in Mingo County, was not in compliance with W.Va. Code.

Of the total amount of \$205.00 found to not be in compliance with W.Va. Code, \$47.54 was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late fees and promotional items purchased over the \$500.00 limit.

An additional \$157.46 was not in compliance with W.Va. Code as these transactions were for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$78,366.51 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and made additional allowable deposits of \$285.84 into the state account. Thus, the total amount of funds audited for the period was \$155,736.80.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 51 – Baisden Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$78,366.51	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$285.84	
<b>Total Funds Audited</b>		<b>\$155,736.80</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$59,777.52	
<b>Unsupported Expenditures</b>	\$157.46	
<b>Unallowable Expenditures</b>	\$47.54	
<b>Total Expenditures</b>		<b>\$59,982.52</b>
<b>Balance Remaining in State Account</b>		<b>\$95,754.28</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$205.00 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Baisden VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## BANCS VOLUNTEER FIRE DEPARTMENT

The Bancs VFD, in Doddridge County, was not in compliance with W.Va. Code.

Of the total amount of \$1,618.12 not in compliance with W.Va. Code, \$927.69 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$100.00 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: a surety bond. Finally, the Department commingled \$590.43 of state funds with funds from other sources by making unallowable deposits for this amount.

The Department began with a balance of \$130,081.86 in its state account on January 1, 2022. During the period audited, the Department received \$42,773.89 in quarterly allotments disbursed by the W.Va. State Treasurer and made unallowable commingled deposits of \$590.43 into the state account. Thus, the total amount of funds audited for the period was \$173,446.18.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 52 – Bancs Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$130,081.86	
<b>Quarterly Distribution from State Treasurer</b>	\$42,773.89	
<b>Unallowable Commingled Deposits</b>	\$590.43	
<b>Total Funds Audited</b>		<b>\$173,446.18</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$26,077.56	
<b>Unsupported Expenditures</b>	\$927.69	
<b>Unallowable Expenditures</b>	\$100.00	
<b>Total Expenditures</b>		<b>\$27,105.25</b>
<b>Balance Remaining in State Account</b>		<b><u>\$146,340.93</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,027.69 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The findings and recommendations detailed above have been reviewed and discussed with the Bancs VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



## BANKS DISTRICT FIRE DEPARTMENT

The Banks District FD, in Upshur County, was not in compliance with W.Va. Code.

The total amount of \$11.09 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late fees.

The Department began with a balance of \$11,196.89 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, and \$22.66 in interest deposits. Thus, the total amount of funds audited for the period was \$88,304.00.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 53 – Banks District Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$11,196.89	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$22.66	
<b>Total Funds Audited</b>		<b>\$88,304.00</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$80,821.08	
<b>Unallowable Expenditures</b>	\$11.09	
<b>Total Expenditures</b>		<b><u>\$80,832.17</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$7,471.83</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$11.09 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Banks District FD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## BLENNERHASSETT VOLUNTEER FIRE DEPARTMENT

The Blennerhassett VFD, in Wood County, was not in compliance with W.Va. Code.

Of the total amount of \$8,581.19 not in compliance with W.Va. Code, \$5,794.89 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$2,286.30 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: TV and related fees, accident and sickness insurance, late payment charges and fees, and poles and clips. Finally, the Department commingled \$500.00 of state funds with funds from other sources by writing a check for this amount to “Cash”. The Department was unable to provide documentation to substantiate the use of these funds.

The Department began with a balance of \$13,869.31 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.42 in quarterly allotments disbursed by the W.Va. State Treasurer. The Department earned interest on the account totaling \$10.72. Thus, the total amount of funds audited for the period was \$70,737.45.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 54 – Blennerhassett Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$13,869.31	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.42	
<b>Interest Deposits</b>	\$10.72	
<b>Total Funds Audited</b>		<b>\$70,737.45</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$46,144.54	
<b>Unsupported Expenditures</b>	\$5,794.89	
<b>Unallowable Expenditures</b>	\$2,286.30	
<b>Unsupported Commingled Funds</b>	\$500.00	
<b>Total Expenditures</b>		<b>\$54,725.73</b>
<b>Balance Remaining in State Account</b>		<b>\$16,011.72</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$8,581.19 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease writing checks to Cash.

The findings and recommendations detailed above have been reviewed and discussed with the Blennerhassett VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## BLUESTONE VALLEY VOLUNTEER FIRE DEPARTMENT

The Bluestone Valley VFD, in Mercer County, was not in compliance with W.Va. Code.

Of the total amount of \$1,361.69 not in compliance with W.Va. Code, \$28.88 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$1,332.81 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: grant writing, kitchen work, and late payment charges.

The Department began with a balance of \$21,123.21 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. The Department made \$18,548.00 in allowable additional deposits. Thus, the total amount of funds audited for the period was \$116,755.66.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 55 – Bluestone Valley Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$21,123.21	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$18,548.00	
<b>Total Funds Audited</b>		<b>\$116,755.66</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$115,095.77	
<b>Unsupported Expenditures</b>	\$28.88	
<b>Unallowable Expenditures</b>	\$1,332.81	
<b>Total Expenditures</b>		<b><u>\$161,455.05</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$300.61</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,361.69 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Bluestone Valley VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## CLAY VOLUNTEER FIRE DEPARTMENT

The Clay VFD, in Clay County, was not in compliance with W.Va. Code.

Of the total amount of \$4,092.87, found to not be in compliance with W.Va. Code, \$101.06 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: penalty payments.

In addition, the Department commingled \$3,991.81 of state funds with funds from other sources, by depositing funds from outside sources into its state bank account.

The Department began with a balance of \$20,310.24 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.42 in quarterly allotments disbursed by the W.Va. State Treasurer and made unallowable commingled deposits of \$3,991.81. Thus, the total amount of funds audited for the period was \$81,159.47.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

<b>Table 56 – Clay Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$20,310.24	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.42	
<b>Unallowable Commingled Deposits</b>	\$3,991.81	
<b>Total Funds Audited</b>		<b>\$81,159.47</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$59,822.10	
<b>Unallowable Expenditures</b>	\$101.06	
<b>Total Expenditures</b>		<b>\$59,923.16</b>
<b>Balance Remaining in State Account</b>		<b><u>\$21,236.31</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$101.06 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease depositing state funds into non state bank accounts.
2. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Clay VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## CLINTONVILLE VOLUNTEER FIRE DEPARTMENT

The Clintonville VFD, in Greenbrier County, was not in compliance with W.Va. Code.

The total amount of \$740.92 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late fees and payments to grant writers.

The Department began with a balance of \$6,705.02 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$83,789.47.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 57 – Clintonville Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$6,705.02	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$83,789.47</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$53,536.00	
<b>Unallowable Expenditures</b>	\$740.92	
<b>Total Expenditures</b>		<b>\$54,276.92</b>
<b>Balance Remaining in State Account</b>		<b><u>\$29,512.55</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$740.92 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Clintonville VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



## CLOVER-ROANE VOLUNTEER FIRE DEPARTMENT

The Clover-Roane Volunteer Fire Department, in Roane County, was not in compliance with W.Va. Code.

The total amount of \$742.18 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late payment fees, Halloween activity purchases, and food for a hosted training night.

The Department began with a balance of \$22,928.90 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, and \$1,555.00 in additional allowable deposits. Thus, the total amount of funds audited for the period was \$101,568.35.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 58 – Clover-Roane Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$22,928.90	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$1,555.00	
<b>Total Funds Audited</b>		<b>\$101,568.35</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$46,508.82	
<b>Unallowable Expenditures</b>	\$742.18	
<b>Total Expenditures</b>		<b>\$47,251.00</b>
<b>Balance Remaining in State Account</b>		<b>\$54,317.35</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$742.18 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Clover-Roane VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## COAL MOUNTAIN VOLUNTEER FIRE DEPARTMENT

Coal Mountain VFD, in Wyoming County, was not in compliance with W.Va. Code.

The Department commingled \$59.95 of funds from other sources with state funds by depositing non-state funds into its state account.

The Department began with a balance of \$86,965.97 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.42 in quarterly allotments disbursed by the W.Va. State Treasurer and made additional allowable deposits totaling \$1,276.59. There was interest on the account totaling \$23.98. Thus, the total amount of funds audited for the period was \$145,183.91.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 59 – Coal Mountain Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$86,965.97	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.42	
<b>Interest Deposits</b>	\$23.98	
<b>Allowable Additional Deposits</b>	\$1,276.59	
<b>Unallowable Commingled Deposits</b>	\$59.95	
<b>Total Funds Audited</b>		<b>\$145,183.91</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$58,138.88	
<b>Total Expenditures</b>		<b>\$58,799.88</b>
<b>Balance Remaining in State Account</b>		<b><u>\$86,384.03</u></b>

The Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease depositing state funds into non state bank accounts.

The finding and recommendation detailed above have been reviewed and discussed with the Coal Mountain VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## CULLODEN VOLUNTEER FIRE DEPARTMENT

The Culloden VFD, in Cabell County, was not in compliance with W.Va. Code.

The total amount of \$26,000.00 was not in compliance with W.Va. Code, of which \$15,000 of state funds were commingled with funds of other sources prior to the June 6, 2023, effective date of House Bill 2283 and the department provided supporting documentation for the state funds expended. An additional \$11,000 of state funds were transferred into a non-state account after the effective date for House Bill 2283. After the effective date of HB 2283, according to a legal opinion provided by Legislative Services, “the transfer of restricted funds from a state account to a non-state account that is not specifically authorized by statute constitutes an unauthorized use of the restricted fund under §8-15-8b(e) if these funds are commingled with other funds.”

The Department began with a balance of \$23,150.65 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$100,235.10.

The Department’s financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 60 – Culloden Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$23,150.65	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$100,235.10</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$23,357.05	
<b>Unallowable Transfer of State Funds</b>	\$11,000.00	
<b>Commingled Funds For Permissible Items with Supporting Documents</b>	\$15,000.00	
<b>Total Expenditures</b>		<b>\$49,357.05</b>
<b>Balance Remaining in State Account</b>		<b><u>\$50,878.05</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$11,000.00 from the Department’s future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease transferring state funds into non state bank accounts.

The finding and recommendation detailed above have been reviewed and discussed with the Culloden VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## CYCLONE VOLUNTEER FIRE DEPARTMENT

The Cyclone VFD, in Wyoming County, was not in compliance with W.Va. Code.

The total amount of \$837.01 was not in compliance with W.Va. Code, of which \$779.01 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: accident & sickness insurance and a late payment charge. Finally, the Department commingled \$58.00 of state funds with funds from other sources by making unallowable deposits for this amount.

The Department began with a balance of \$110,322.71 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.42 in quarterly allotments disbursed by the W.Va. State Treasurer, earned \$75.02 in interest, and made allowable additional deposits of \$1,859.02, and unallowable commingled deposits of \$58.00, into the state account. Thus, the total amount of funds audited for the period was \$169,172.17.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 61 – Cyclone Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$110,322.71	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.42	
<b>Interest Deposits</b>	\$75.02	
<b>Allowable Additional Deposits</b>	\$1,859.02	
<b>Unallowable Commingled Deposits</b>	\$58.00	
<b>Total Funds Audited</b>		<b>\$169,172.17</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$91,857.81	
<b>Unallowable Expenditures</b>	\$779.01	
<b>Total Expenditures</b>		<b><u>\$92,636.82</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$76,535.35</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$779.01 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department cease depositing non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The findings and recommendations detailed above have been reviewed and discussed with the Cyclone VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## DAVIS VOLUNTEER FIRE DEPARTMENT

The Davis VFD, in Tucker County, was not in compliance with W.Va. Code.

Of the total amount of \$1,021.72 not in compliance with W.Va. Code, \$829.79 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$191.93 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Thank you notes for wedding bridal baby shower, Grammarly subscription, and unsupported overpayments.

The Department began with a balance of \$2,240.73 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.42 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$64,519.52.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 62 – Davis Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$2,240.73	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.42	
<b>Allowable Additional Deposits</b>	\$5,421.37	
<b>Total Funds Audited</b>		<b>\$64,519.52</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$59,109.46	
<b>Unsupported Expenditures</b>	\$829.79	
<b>Unallowable Expenditures</b>	\$191.93	
<b>Total Expenditures</b>		<b><u>\$60,290.26</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$4,229.26</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,021.72 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Davis VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



## DAVIS CREEK-RUTHDALE VOLUNTEER FIRE DEPARTMENT

The Davis Creek-Ruthdale VFD, in Kanawha County, was not in compliance with W.Va. Code.

Of the total amount of \$2,117.53 found to not be in compliance with W.Va. Code, \$1,916.90 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$200.63 was not in compliance with W.Va. Code as these transactions were for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: TV and related charges and late payment fees and charges.

The Department began with a balance of \$21,612.85 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.42 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$78,470.27.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 63 – Davis Creek-Ruthdale Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$21,612.85	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.42	
<b>Total Funds Audited</b>		<b>\$78,470.27</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$64,477.63	
<b>Unsupported Expenditures</b>	\$1,916.90	
<b>Unallowable Expenditures</b>	\$200.63	
<b>Total Expenditures</b>		<b>\$66,595.16</b>
<b>Balance Remaining in State Account</b>		<b><u>\$11,875.11</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$2,117.53 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Davis Creek-Ruthdale VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## EAST BANK VOLUNTEER FIRE DEPARTMENT

The East Bank VFD, in Kanawha County, was not in compliance with W.Va. Code.

Of the total amount of \$23,913.77 found not to be in compliance with W.Va. Code, \$3,201.16 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$5,196.17 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: clothing not classified as personal protective equipment, postcard, fundraising items, dress uniform items, silver nameplates, a reimbursement for candy, and late payment charges. Finally, the Department commingled \$15,516.47 of state funds with funds from other sources by making unallowable deposits of this amount into the state account.

The Department began with a balance of \$728.68 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. The Department made unallowable commingled deposits totaling \$15,516.47 into the state account. Thus, the total amount of funds audited for the period was \$93,329.60.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 64 – East Bank Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$728.68	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Unallowable Commingled Deposits</b>	\$15,516.47	
<b>Total Funds Audited</b>		<b>\$93,329.60</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$55,048.48	
<b>Unsupported Expenditures</b>	\$3,201.16	
<b>Unallowable Expenditures</b>	\$5,196.17	
<b>Total Expenditures</b>		<b>\$63,445.81</b>
<b>Balance Remaining in State Account</b>		<b><u>\$29,883.79</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$8,397.33 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The findings and recommendations detailed above have been reviewed and discussed with the East Bank VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## GARY VOLUNTEER FIRE DEPARTMENT

The Gary VFD, in McDowell County, was not in compliance with W.Va. Code.

Of the total amount of \$4,039.89 not in compliance with W.Va. Code, \$939.41 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$3,100.48 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: grant writing fees, accident & sickness insurance, and late fees and penalties.

The Department began with a balance of \$5,257.17 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$62,114.60.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 65 – Gary Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$5,257.17	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Total Funds Audited</b>		<b>\$62,114.60</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$50,362.02	
<b>Unsupported Expenditures</b>	\$939.41	
<b>Unallowable Expenditures</b>	\$3,100.48	
<b>Total Expenditures</b>		<b><u>\$54,401.91</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$7,712.69</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$4,039.89 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code

§8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Gary VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## GILBERT VOLUNTEER FIRE DEPARTMENT

The Gilbert VFD, in Mingo County, was not in compliance with W.Va. Code.

Of the total amount of \$10,069.62 not in compliance with W.Va. Code, \$7,285.89 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$2,783.73 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: accident & health insurance, food and beverages, a flag, and late charges.

The Department began with a balance of \$79,715.50 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer and earned \$8.36 in interest. Thus, the total amount of funds audited for the period was \$136,581.29.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 66 – Gilbert Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$79,715.50	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Interest Deposits</b>	\$8.36	
<b>Total Funds Audited</b>		<b>\$136,581.29</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$50,826.10	
<b>Unsupported Expenditures</b>	\$7,285.89	
<b>Unallowable Expenditures</b>	\$2,783.73	
<b>Total Expenditures</b>		<b>\$60,895.72</b>
<b>Balance Remaining in State Account</b>		<b><u>\$75,685.57</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$10,069.62 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Gilbert VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



## HAMLIN VOLUNTEER FIRE DEPARTMENT

The Hamlin VFD, in Lincoln County, was not in compliance with W.Va. Code.

The Department commingled \$664.25 of state funds with funds from other sources by transferring \$600.00 from its state account to a non-state account and depositing \$64.25 in non-state funds into the state account. It should be noted that the Department was able to provide sufficient supporting documentation to account for the \$600.00 in transferred funds.

The Department began with a balance of \$9,756.64 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Finally, the Department made \$128.25 in allowable additional deposits and \$64.25 in unallowable commingled deposits. Thus, the total amount of funds audited for the period was \$87,033.59.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 67 – Hamlin Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$9,756.64	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$128.25	
<b>Unallowable Commingled Deposits</b>	\$64.25	
<b>Total Funds Audited</b>		<b>\$87,033.59</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$66,779.63	
<b>Commingled Funds For Permissible Items with Supporting Documents</b>	\$600.00	
<b>Total Expenditures</b>		<b>\$67,379.63</b>
<b>Balance Remaining in State Account</b>		<b><u>\$19,653.96</u></b>

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease depositing and transferring non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.
2. The Legislative Auditor recommended the Department cease depositing and transferring state funds into non state bank accounts.

The findings and recommendations detailed above have been reviewed and discussed with the Hamlin VFD. The Department is in the process of complying with the recommendations.

Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## HURRICANE VOLUNTEER FIRE DEPARTMENT

The Hurricane VFD, in Putnam County, was not in compliance with W.Va. Code.

Of the total amount of \$2,823.95 not in compliance with W.Va. Code, \$2,266.04 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$557.91 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Late fees and Class A uniforms.

The Department began with a balance of \$5,846.52 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$62,729.78.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 68 – Hurricane Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$5,846.52	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Interest Deposits</b>	\$25.83	
<b>Total Funds Audited</b>		<b>\$62,729.78</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$35,590.87	
<b>Unsupported Expenditures</b>	\$2,266.04	
<b>Unallowable Expenditures</b>	\$557.91	
<b>Total Expenditures</b>		<b><u>\$38,414.82</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$24,314.96</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$2,823.95 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service

purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Hurricane VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## JOHNSTOWN VOLUNTEER FIRE DEPARTMENT

The Johnstown VFD, in Harrison County, was not in compliance with W.Va. Code.

The total amount of \$29.54 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late fees.

The Department began with a balance of \$61,502.84 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$138,587.29.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 69 – Johnstown Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$61,502.84	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$138,587.29</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$63,966.80	
<b>Unallowable Expenditures</b>	\$29.54	
<b>Total Expenditures</b>		<b>\$63,996.34</b>
<b>Balance Remaining in State Account</b>		<b><u>\$74,590.95</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$29.54 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Johnstown VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## KESLERS CROSS LANES VOLUNTEER FIRE DEPARTMENT

The Keslers Cross Lanes VFD, in Nicholas County, was not in compliance with W.Va. Code.

The total amount of \$2,682.40 not in compliance with W.Va. Code was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$4,253.44 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer. Additionally, the Department made additional allowable deposits totaling \$1,139.00. There were no unallowable commingled deposits identified during the audit period. Thus, the total amount of funds audited for the period was \$62,249.87.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 70 –Keslers Cross Lanes Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$4,253.44	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Allowable Additional Deposits</b>	\$1,139.00	
<b>Total Funds Audited</b>		<b>\$62,249.87</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$51,129.36	
<b>Unsupported Expenditures</b>	\$2,682.40	
<b>Total Expenditures</b>		<b>\$53,811.76</b>
<b>Balance Remaining in State Account</b>		<b>\$8,438.11</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$2,682.40 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Keslers Cross Lanes VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## LAWRENCEVILLE VOLUNTEER FIRE DEPARTMENT

The Lawrenceville VFD, in Greenbrier County, was not in compliance with W.Va. Code.

The total amount of \$53.83 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late fees.

The Department began with a balance of \$15,558.03 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, \$5.11 in interest deposits, and \$200.00 in allowable additional deposits. Thus, the total amount of funds audited for the period was \$92,847.59.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 71 – Lawrenceville Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$15,558.03	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$5.11	
<b>Allowable Additional Deposits</b>	\$200.00	
<b>Total Funds Audited</b>		<b>\$92,847.59</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$64,022.18	
<b>Unallowable Expenditures</b>	\$53.83	
<b>Total Expenditures</b>		<b>\$64,076.01</b>
<b>Balance Remaining in State Account</b>		<b><u>\$28,771.58</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$53.83 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Lawrenceville VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



## LEON VOLUNTEER FIRE DEPARTMENT

The Leon VFD, in Mason County, was not in compliance with W.Va. Code.

Of the total amount of \$2,135.45 not in compliance with W.Va. Code, \$815.88 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$1,036.00 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: Payment for accident and sickness insurance. Finally, the department commingled \$283.57 of state funds from other sources.

The Department began with a balance of \$218,597.78 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer. There was interest earned on the account totaling \$104.17. Thus, the total amount of funds audited for the period was \$275,842.95.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 72 – Leon Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$218,597.78	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Interest Deposits</b>	\$104.17	
<b>Unallowable Commingled Deposits</b>	\$283.57	
<b>Total Funds Audited</b>		<b>\$275,842.95</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$202,509.65	
<b>Unsupported Expenditures</b>	\$815.88	
<b>Unallowable Expenditures</b>	\$1,036.00	
<b>Total Expenditures</b>		<b>\$204,361.53</b>
<b>Balance Remaining in State Account</b>		<b><u>\$71,481.42</u></b>

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department cease depositing and transferring state funds into non state bank accounts.

The findings and recommendations detailed above have been reviewed and discussed with the Leon VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## LIZEMORE VOLUNTEER FIRE DEPARTMENT

The Lizemore VFD, in Clay County, was not in compliance with W.Va. Code.

Of the total amount of \$13,640.45 found to not be in compliance with W.Va. Code, the Department commingled \$11,211.46 of state funds with funds from other sources, expended \$1,568.55 that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase, and expended \$860.47 for items not permissible by W.Va. Code. Expenditures that lack supporting documentation prevents a determination being made as to the compliance of the purchase with W.Va. Code. Examples of the unallowable items purchased included: food and beverage items, and advertising.

The Department began with a balance of \$23,941.23 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$84,247.46.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 73 – Lizemore Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$23,941.23	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Allowable Additional Deposits</b>	\$555.69	
<b>Unallowable Commingled Deposits</b>	\$2,893.11	
<b>Total Funds Audited</b>		<b>\$84,247.46</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$64,846.58	
<b>Unsupported Expenditures</b>	\$1,568.55	
<b>Unallowable Expenditures</b>	\$860.47	
<b>Commingled Funds For Permissible Items with Supporting Documents</b>	\$8,318.35	
<b>Total Expenditures</b>		<b><u>\$75,593.95</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$8,653.51</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$2,429.02 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing and transferring state funds into non state bank accounts.

The findings and recommendations detailed above have been reviewed and discussed with the Lizemore VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## LOUDENDALE VOLUNTEER FIRE DEPARTMENT

The Loudendale VFD, in Kanawha County, was not in compliance with W.Va. Code.

Of the total amount of \$173.55 found to not be in compliance with W.Va. Code, \$74.16 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$14.83 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: bottled water and late payment charges. Finally, the Department commingled \$84.56 of state funds with funds from other sources by making unallowable deposits for this amount.

The Department began with a balance of \$38,207.78 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer, and made allowable additional deposits of \$4,182.81, and unallowable commingled deposits of \$84.56, into the state account. Thus, the total amount of funds audited for the period was \$99,332.58.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 74 – Loudendale Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$38,207.78	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Allowable Additional Deposits</b>	\$4,182.81	
<b>Unallowable Commingled Deposits</b>	\$84.56	
<b>Total Funds Audited</b>		<b>\$99,332.58</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$61,777.63	
<b>Unsupported Expenditures</b>	\$74.16	
<b>Unallowable Expenditures</b>	\$14.83	
<b>Total Expenditures</b>		<b>\$61,866.62</b>
<b>Balance Remaining in State Account</b>		<b><u>\$37,465.96</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$88.99 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The findings and recommendations detailed above have been reviewed and discussed with the Loudendale VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## MARMET COMMUNITY VOLUNTEER FIRE DEPARTMENT

The Marmet Community VFD, in Kanawha County, was not in compliance with W.Va. Code.

The Department commingled funds from other sources with state funds by depositing non-state funds, in the amount of \$41.51, into the state account.

The Department began with a balance of \$19,339.61 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and \$41.51 in commingled funds. Thus, the total amount of funds audited for the period was \$96,465.57.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 75 – Marmet Community Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$19,339.61	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Unallowable Commingled Deposits</b>	\$41.51	
<b>Total Funds Audited</b>		<b>\$96,465.57</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$73,064.48	
<b>Total Expenditures</b>		<b>\$73,064.48</b>
<b>Balance Remaining in State Account</b>		<b><u>\$23,401.09</u></b>

The Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease depositing and transferring non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The finding and recommendation detailed above has been reviewed and discussed with the Marmet Community VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## MOUNT GROVE VOLUNTEER FIRE DEPARTMENT INC.

The Mount Grove VFD, in Preston County, was not in compliance with W.Va. Code.

The total amount of \$1,980.62 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late fees, an unreturned equipment fee, and a purchase of velvet ribbon.

The Department began with a balance of \$66,488.07 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, interest deposits of \$92.70, and additional allowable deposits of \$53,564.12. Thus, the total amount of funds audited for the period was \$197,229.34.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 76 – Mount Grove Volunteer Fire Department Inc.</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$66,488.07	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$92.70	
<b>Allowable Additional Deposits</b>	\$53,564.12	
<b>Total Funds Audited</b>		<b>\$197,229.34</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$168,745.56	
<b>Unallowable Expenditures</b>	\$1,980.62	
<b>Total Expenditures</b>		<b>\$170,726.18</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,980.62 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Mount Grove VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



## MOUNT HOPE VOLUNTEER FIRE DEPARTMENT

The Mount Hope VFD, in Fayette County, was not in compliance with W.Va. Code.

The total amount of \$500.00 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: chief's pay.

The Department began with a balance of \$91,381.21 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. The Department earned \$132.02 in interest. Thus, the total amount of funds audited for the period was \$168,597.68.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 77 – Mount Hope Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$91,381.21	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$132.02	
<b>Total Funds Audited</b>		<b>\$168,597.68</b>
<b>State Account Expenditures</b>		
<b>Unallowable Expenditures</b>	\$500.00	
<b>Total Expenditures</b>		<b><u>\$500.00</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$168,097.68</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$500.00 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Mount Hope VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## MULLENS VOLUNTEER FIRE DEPARTMENT

The Mullens VFD, in Wyoming County, was not in compliance with W.Va. Code.

Of the total amount of \$289.94 not in compliance with W.Va. Code, \$1.94 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: a late payment charge. Finally, the Department commingled \$288.00 of state funds with funds from other sources by making unallowable deposits for this amount.

The Department began with a balance of \$8,589.93 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, and made allowable additional deposits of \$3,173.00, and unallowable commingled deposits of \$288.00, into the state account. Thus, the total amount of funds audited for the period was \$89,135.38.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 78 – Mullens Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$8,589.93	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$3,173.00	
<b>Unallowable Commingled Deposits</b>	\$288.00	
<b>Total Funds Audited</b>		<b>\$89,135.38</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$72,166.55	
<b>Unallowable Expenditures</b>	\$1.94	
<b>Total Expenditures</b>		<b>\$72,168.49</b>
<b>Balance Remaining in State Account</b>		<b><u>\$16,966.89</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1.94 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department cease depositing non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The finding and recommendation detailed above have been reviewed and discussed with the Mullens VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## NITRO FIRE DEPARTMENT

The Nitro FD, in Kanawha County, was not in compliance with W.Va. Code.

The total amount of \$1,099.99 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: a treadmill.

The Department began with a balance of \$26,170.55 in its state account on January 1, 2023. During the period audited, the Department received \$21,730.07 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$47,900.62.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 79 – Nitro Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$26,170.55	
<b>Quarterly Distribution from State Treasurer</b>	\$21,730.07	
<b>Total Funds Audited</b>		<b>\$47,900.62</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$4,193.37	
<b>Unallowable Expenditures</b>	\$1,099.99	
<b>Total Expenditures</b>		<b>\$5,293.36</b>
<b>Balance Remaining in State Account</b>		<b><u>\$42,607.26</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,099.99 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Nitro FD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## OCEANA VOLUNTEER FIRE DEPARTMENT

The Oceana VFD, in Wyoming County, was not in compliance with W.Va. Code.

The total amount of \$1,739.65 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: dress uniforms, food and beverages, and EMS-related testing.

The Department began with a balance of \$15,656.33 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$92,740.78.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 80 – Oceana Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$15,656.33	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$92,740.78</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$63,523.96	
<b>Unallowable Expenditures</b>	\$1,739.65	
<b>Total Expenditures</b>		<b>\$65,263.61</b>
<b>Balance Remaining in State Account</b>		<b><u>\$27,477.17</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,739.65 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Oceana VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## PICKENS VOLUNTEER FIRE DEPARTMENT

The Pickens VFD, in Randolph County, was not in compliance with W.Va. Code.

The total amount of \$1,361.23 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: restaurant sink and late fees.

The Department began with a balance of \$14,885.46 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$71,742.89.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 81 – Pickens Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$14,885.46	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Total Funds Audited</b>		<b>\$71,742.89</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$46,644.98	
<b>Unallowable Expenditures</b>	\$1,361.23	
<b>Total Expenditures</b>		<b>\$48,006.21</b>
<b>Balance Remaining in State Account</b>		<b><u>\$23,736.68</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,361.23 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Pickens VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## PRATT VOLUNTEER FIRE DEPARTMENT

The Pratt VFD, in Kanawha County, was not in compliance with W.Va. Code.

The total amount of \$189.13 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: TV and related charges and late payment charges.

The Department began with a balance of \$13,040.28 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$90,124.73.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 82 – Pratt Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$13,040.28	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$90,124.73</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$63,909.60	
<b>Unallowable Expenditures</b>	\$189.13	
<b>Total Expenditures</b>		<b>\$64,098.73</b>
<b>Balance Remaining in State Account</b>		<b><u>\$26,026.00</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$189.13 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Pratt VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## RAYSAL VOLUNTEER FIRE DEPARTMENT

Raysal VFD, in McDowell County, was not in compliance with W.Va. Code.

Of the total amount of \$16,809.71 not in compliance with W.Va. Code, \$1,411.15 was for expenditures that did not have sufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code. Additionally, the Department commingled \$15,398.56 of state funds with funds from other sources, by depositing non-state funds into its state account.

The Department began with a balance of \$1,394.51 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$73,650.50.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 83 – Raysal Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$1,394.51	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Unallowable Commingled Deposits</b>	\$15,398.56	
<b>Total Funds Audited</b>		<b>\$73,650.50</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$67,924.06	
<b>Unsupported Expenditures</b>	\$1,411.15	
<b>Total Expenditures</b>		<b>\$69,335.21</b>
<b>Balance Remaining in State Account</b>		<b>\$4,315.29</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,411.15 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).



2. The Legislative Auditor recommended the Department cease depositing and transferring state funds into non state bank accounts.

The findings and recommendations detailed above have been reviewed and discussed with the Raysal VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## RENICK VOLUNTEER FIRE DEPARTMENT

The Renick VFD, in Greenbrier County, was not in compliance with W.Va. Code.

Of the total amount of \$1,402.47 found to not be in compliance with W.Va. Code, \$1,399.16 was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$130,165.14 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer and made an additional allowable deposit of \$45.27 into the state account. Thus, the total amount of funds audited for the period was \$187,067.84.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 84 – Renick Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$130,165.14	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Allowable Additional Deposits</b>	\$45.27	
<b>Total Funds Audited</b>		<b>\$187,067.84</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$28,893.31	
<b>Unsupported Expenditures</b>	\$1,399.16	
<b>Unallowable Expenditures</b>	\$3.31	
<b>Total Expenditures</b>		<b>\$30,295.78</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,402.47 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the Renick VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## RIVER ROAD VOLUNTEER FIRE DEPARTMENT

The River Road VFD, in Monongalia County, was not in compliance with W.Va. Code.

Of the total amount of \$604.51 found to not be in compliance with W.Va. Code, \$504.51 was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late payment charges, uniform baseball caps, Coca-Cola item, pellet grill, Pergola, and a 25qt Rugged Blue Igloo.

An additional \$100.00 was not in compliance with W.Va. Code as these transactions were for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$28,843.97 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$105,928.42.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 85 – River Road Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$28,843.97	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$105,928.42</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$62,950.98	
<b>Unsupported Expenditures</b>	\$100.00	
<b>Unallowable Expenditures</b>	\$504.51	
<b>Total Expenditures</b>		<b>\$63,555.49</b>
<b>Balance Remaining in State Account</b>		<b><u>\$42,372.93</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$604.51 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code

§8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The findings and recommendations detailed above have been reviewed and discussed with the River Road VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## RIVESVILLE VOLUNTEER FIRE DEPARTMENT

The Rivesville VFD, in Marion County, was not in compliance with W.Va. Code.

The total amount of \$3.90 not in compliance with W.Va. Code was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$4,168.76 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Additionally, the Department made additional allowable deposits totaling \$200.00. There were no unallowable commingled deposits identified during the audit period. Thus, the total amount of funds audited for the period was \$81,453.21.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 86 – Rivesville Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$4,168.76	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Allowable Additional Deposits</b>	\$200.00	
<b>Total Funds Audited</b>		<b>\$81,453.21</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$78,273.62	
<b>Unsupported Expenditures</b>	\$3.90	
<b>Total Expenditures</b>		<b><u>\$78,277.52</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$3,175.69</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$3.90 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Rivesville VFD. The Department is in the process of complying with the recommendations.

Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## ROBERTS RIDGE VOLUNTEER FIRE DEPARTMENT

The Roberts Ridge VFD, in Marshall County, was not in compliance with W.Va. Code.

Of the total amount of \$5,938.94 not in compliance with W.Va. Code, \$16.14 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: late fees. Additionally, the Department commingled \$5,922.80 of state funds with funds from other sources by making an unallowable deposit of \$2,961.40 for this amount and transferring \$2,961.40 out of the state account. The Department was able to support the expenditure of these funds with proper supporting documentation.

The Department began with a balance of \$14,496.69 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer and made an unallowable commingled deposit of \$2,961.40 into the state account. Thus, the total amount of funds audited for the period was \$74,315.52.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 87 – Roberts Ridge Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$14,496.69	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Unallowable Commingled Deposits</b>	\$2,961.40	
<b>Total Funds Audited</b>		<b>\$74,315.52</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$69,308.74	
<b>Unallowable Expenditures</b>	\$16.14	
<b>Commingled Funds For Permissible Items with Supporting Documents</b>	\$2,961.40	
<b>Total Expenditures</b>		<b>\$72,286.28</b>
<b>Balance Remaining in State Account</b>		<b><u>\$2,029.24</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$16.14 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department cease depositing non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.



The findings and recommendations detailed above have been reviewed and discussed with the Roberts Ridge VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## SHIRLEY VOLUNTEER FIRE DEPARTMENT

The Shirley VFD, in Tyler County, was not in compliance with W.Va. Code.

Of the total amount of \$20,711.46 not in compliance with W.Va. Code, \$223.01 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$2,495.70 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: an IRS penalty for late filing and beverages. Finally, the Department commingled \$17,992.75 of state funds with funds from other sources by making unallowable deposits for this amount.

The Department began with a balance of \$117,608.79 in its state account on January 1, 2023. During the period audited, the Department received \$59,091.70 in quarterly allotments disbursed by the W.Va. State Treasurer. Interest earned totaled \$14.07. The Department made an allowable additional deposit of \$21.00, and unallowable commingled deposits totaling \$17,992.75, into the state account. Thus, the total amount of funds audited for the period was \$194,728.31.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 88 – Shirley Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$117,608.79	
<b>Quarterly Distribution from State Treasurer</b>	\$59,091.70	
<b>Interest Deposits</b>	\$14.07	
<b>Allowable Additional Deposits</b>	\$21.00	
<b>Unallowable Commingled Deposits</b>	\$17,992.75	
<b>Total Funds Audited</b>		<b>\$194,728.31</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$31,861.83	
<b>Unsupported Expenditures</b>	\$223.01	
<b>Unallowable Expenditures</b>	\$2,495.70	
<b>Total Expenditures</b>		<b><u>\$34,580.54</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$160,147.77</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$2,718.71 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing and transferring non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The findings and recommendations detailed above have been reviewed and discussed with the Shirley VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## SISSONVILLE VOLUNTEER FIRE DEPARTMENT

The Sissonville VFD, in Kanawha County, was not in compliance with W.Va. Code.

Of the total amount of \$136.00 not in compliance with W.Va. Code, \$100 was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: an overpayment on insurance that was partially applied to a Highway Permit Bond. In addition, the Department commingled \$36.00 of state funds with funds from other sources by making an unallowable deposit of this amount into the state account.

The Department began with a balance of \$18,529.49 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer and made an additional deposit of \$36.00 into the state account. Thus, the total amount of funds audited for the period was \$75,422.92.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 89 – Sissonville Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$18,529.49	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Unallowable Commingled Deposits</b>	\$36.00	
<b>Total Funds Audited</b>		<b>\$75,422.92</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$58,303.72	
<b>Unallowable Expenditures</b>	\$100.00	
<b>Total Expenditures</b>		<b>\$58,403.72</b>
<b>Balance Remaining in State Account</b>		<b>\$17,019.20</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$100.00 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department cease depositing and transferring non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The findings and recommendations detailed above have been reviewed and discussed with the Sissonville VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## SMOOT VOLUNTEER FIRE DEPARTMENT

Smoot VFD, in Greenbrier County, was not in compliance with W.Va. Code.

Of the total amount of \$4,641.38 not in compliance with W.Va. Code, \$2,297.38 was for expenditures that did not have sufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code. Additionally, the Department commingled \$2,344.00 of state funds with funds from other sources, by depositing non-state funds into its state account.

The Department began with a balance of \$12,259.21 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$71,460.64.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 90 – Smoot Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$12,259.21	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Unallowable Commingled Deposits</b>	\$2,344.00	
<b>Total Funds Audited</b>		<b>\$71,460.64</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$45,651.97	
<b>Unsupported Expenditures</b>	\$2,297.38	
<b>Total Expenditures</b>		<b>\$47,949.35</b>
<b>Balance Remaining in State Account</b>		<b>\$23,511.29</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$2,297.38 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

2. The Legislative Auditor recommended the Department cease depositing and transferring state funds into non state bank accounts.

The findings and recommendations detailed above have been reviewed and discussed with the Smoot VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## SUMMERSVILLE FIRE DEPARTMENT

The Summersville FD, in Nicholas County, was not in compliance with W.Va. Code.

The total amount of \$281.21 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: a payment to a billing service.

The Department began with a balance of \$6,860.94 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer and made allowable additional deposits of \$390.96 into the state account. Thus, the total amount of funds audited for the period was \$64,109.33.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the table below.

<b>Table 91 – Summersville Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$6,860.94	
<b>Quarterly Distribution from State Treasurer</b>	\$56,857.43	
<b>Allowable Additional Deposits</b>	\$390.96	
<b>Total Funds Audited</b>		<b>\$64,109.33</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$58,704.65	
<b>Unallowable Expenditures</b>	\$281.21	
<b>Total Expenditures</b>		<b><u>\$58,985.86</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$5,123.47</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$281.21 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Summersville FD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



## SUTTON VOLUNTEER FIRE DEPARTMENT

The Sutton VFD, in Lincoln County, was not in compliance with W.Va. Code.

The Department commingled \$15,000.00 of state funds with funds from other sources by transferring this amount from its state account to a non-state account. It should be noted that the Department was able to provide sufficient supporting documentation to account for the \$15,000.00 in transferred funds.

The Department began with a balance of \$16,825.39 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. The department earned \$269.21 in interest. Thus, the total amount of funds audited for the period was \$94,179.05.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 92 – Sutton Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$16,825.39	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$269.21	
<b>Total Funds Audited</b>		<b>\$94,179.05</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$42,690.74	
<b>Commingled Funds For Permissible Items with Supporting Documents</b>	\$15,000.00	
<b>Total Expenditures</b>		<b><u>\$57,690.74</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$36,488.31</u></b>

The Legislative Auditor made the following recommendation(s) to the Department:

1. The Legislative Auditor recommended the Department cease transferring state funds into non state bank accounts.

The finding and recommendation detailed above have been reviewed and discussed with the Sutton VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## THOMAS VOLUNTEER FIRE DEPARTMENT

The Thomas VFD, in Tucker County, was not in compliance with W.Va. Code. The Department commingled \$13,404.91 of state funds with funds from other sources.

The Department began with a balance of \$94,352.51 in its state account on January 1, 2022. During the period audited, the Department received \$43,452.52 in quarterly allotments disbursed by the W.Va. State Treasurer. The Department earned \$51.69 in interest. Finally, the Department made \$1,101.49 in allowable additional deposits and \$13,404.91 in unallowable commingled deposits. Thus, the total amount of funds audited for the period was \$152,363.12.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 93 – Thomas Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2022</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$94,352.51	
<b>Quarterly Distribution from State Treasurer</b>	\$43,452.52	
<b>Interest Deposits</b>	\$51.69	
<b>Allowable Additional Deposits</b>	\$1,101.49	
<b>Unallowable Commingled Deposits</b>	\$13,404.91	
<b>Total Funds Audited</b>		<b>\$152,363.12</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$65,101.51	
<b>Total Expenditures</b>		<b>\$65,101.51</b>
<b>Balance Remaining in State Account</b>		<b>\$87,261.61</b>

The Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease depositing and transferring non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The finding and recommendation detailed above have been reviewed and discussed with the Thomas VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

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## UPPER LAUREL FIRE & AMBULANCE INC.

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The Upper Laurel Fire & Ambulance Inc., in Wyoming County, was not in compliance with W.Va. Code.

The total amount of \$52.46 was not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late payment fees and the purchase of ice.

The Department began with a balance of \$8,935.87 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, \$5.67 in interest deposits, and \$6,000.00 in additional allowable deposits. Thus, the total amount of funds audited for the period was \$92,025.99.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 94 – Upper Laurel Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$8,935.87	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$5.67	
<b>Allowable Additional Deposits</b>	\$6,000.00	
<b>Total Funds Audited</b>		<b>\$92,025.99</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$48,297.04	
<b>Unallowable Expenditures</b>	\$52.46	
<b>Total Expenditures</b>		<b>\$48,349.50</b>
<b>Balance Remaining in State Account</b>		<b><u>\$43,676.49</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$52.46 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with Upper Laurel Fire & Ambulance Inc. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## VALLEY VOLUNTEER FIRE DEPARTMENT

The Valley VFD, in Marion County, was not in compliance with W.Va. Code.

Of the total amount of \$717.21 not in compliance with W.Va. Code, \$614.13 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$9.33 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: late payment charges. Finally, the Department commingled \$93.75 of state funds with funds from other sources by making unallowable deposits for this amount.

The Department began with a balance of \$4,822.16 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer, earned \$18.89 in interest, and made unallowable commingled deposits of \$93.75 into the state account. Thus, the total amount of funds audited for the period was \$82,019.25.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 95 – Valley (Pleasant Valley) Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$4,822.16	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$18.89	
<b>Unallowable Commingled Deposits</b>	\$93.75	
<b>Total Funds Audited</b>		<b>\$82,019.25</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$71,899.88	
<b>Unsupported Expenditures</b>	\$614.13	
<b>Unallowable Expenditures</b>	\$9.33	
<b>Total Expenditures</b>		<b>\$72,523.34</b>
<b>Balance Remaining in State Account</b>		<b><u>\$9,495.91</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$623.46 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The findings and recommendations detailed above have been reviewed and discussed with the Valley VFD. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## VERDUNVILLE VOLUNTEER FIRE DEPARTMENT

The Verdunville VFD, in Logan County, was not in compliance with W.Va. Code.

The total amount of \$10.00 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: late fees.

The Department began with a balance of \$3,026.51 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer and \$6.22 in interest deposits. Thus, the total amount of funds audited for the period was \$80,117.18.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 96 – Verdunville Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$3,026.51	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$6.22	
<b>Total Funds Audited</b>		<b>\$80,117.18</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$57,856.51	
<b>Unallowable Expenditures</b>	\$10.00	
<b>Total Expenditures</b>		<b><u>\$57,866.51</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$22,250.67</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$10.00 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Verdunville VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## WAVERLY VOLUNTEER FIRE DEPARTMENT

The Waverly VFD, in Wood County, was not in compliance with W.Va. Code.

The total amount of \$4,430.00 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: payment for Lions Club Field property and EMS-related testing services.

The Department began with a balance of \$10,383.65 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$87,468.10.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 97 – Waverly Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$10,383.65	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$87,468.10</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$27,882.95	
<b>Unallowable Expenditures</b>	\$4,430.00	
<b>Total Expenditures</b>		<b>\$32,312.95</b>
<b>Balance Remaining in State Account</b>		<b><u>\$55,155.15</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$4,430.00 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Waverly VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## WEST MILFORD VOLUNTEER FIRE DEPARTMENT

The West Milford VFD, in Harrison County, was not in compliance with W.Va. Code.

The total amount of \$1,382.95 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: The purchase of area rugs with LOGO.

The Department began with a balance of \$33,522.39 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. Thus, the total amount of funds audited for the period was \$110,606.84.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 98 – West Milford Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$33,522.39	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Total Funds Audited</b>		<b>\$110,606.84</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$82,610.06	
<b>Unallowable Expenditures</b>	\$1,382.95	
<b>Total Expenditures</b>		<b>\$83,993.01</b>
<b>Balance Remaining in State Account</b>		<b><u>\$26,613.83</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,382.95 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the West Milford VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.



## WEST SIDE VOLUNTEER FIRE DEPARTMENT #2

The West Side VFD #2, in Kanawha County, was not in compliance with W.Va. Code.

The total amount of \$1,755.80 not in compliance with W.Va. Code was for expenditures that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

The Department began with a balance of \$19,978.01 in its state account on January 1, 2023. During the period audited, the Department received \$83,134.45 in quarterly allotments disbursed by the W.Va. State Treasurer. The Department made additional allowable deposits totaling \$61,725.00. There were no unallowable commingled deposits identified during the audit period. Thus, the total amount of funds audited for the period was \$164,837.46.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 99 – West Side #2 Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$19,978.01	
<b>Quarterly Distribution from State Treasurer</b>	\$83,134.45	
<b>Allowable Additional Deposits</b>	\$61,725.00	
<b>Total Funds Audited</b>		<b>\$164,837.46</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$54,670.50	
<b>Unsupported Expenditures</b>	\$1,755.80	
<b>Total Expenditures</b>		<b><u>\$56,426.30</u></b>
<b>Balance Remaining in State Account</b>		<b><u>\$108,411.16</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,755.80 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the West Side VFD #2. The Department is in the process of complying with the recommendations.

Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## WHARNCLIFFE VOLUNTEER FIRE DEPARTMENT

The Wharncliffe VFD, in Mingo County, was not in compliance with W.Va. Code.

Of the total amount of \$4,240.91 not in compliance with W.Va. Code, \$1,892.20 was for expenditures out of the state account that had insufficient supporting documentation to determine either the items purchased or the intent of the purchase. This prevents a determination being made as to the compliance of the purchase with W.Va. Code.

An additional \$1,348.71 was for expenditures not permissible under W.Va. Code §8-15-8b. Items or services the Department purchased that are not permissible included: accident & health insurance, unallowable vehicle striping, late payment fees and penalties, and a donation. Finally, the Department commingled \$1,000.00 of state funds with funds from other sources by making an unallowable deposit for this amount.

The Department began with a balance of \$26,491.25 in its state account on January 1, 2022. During the period audited, the Department received \$56,857.43 in quarterly allotments disbursed by the W.Va. State Treasurer, made an allowable additional deposit of \$100.00, and made an unallowable commingled deposit of \$1,000.00 into the state account. Thus, the total amount of funds audited for the period was \$84,448.68.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 100 – Wharncliffe Volunteer Fire Department</b>		
<b>State Funds Audited Calendar Year 2022</b>		
<b>State Account Deposits</b>		
Beginning Balance	\$26,491.25	
Quarterly Distribution from State Treasurer	\$56,857.43	
Allowable Additional Deposits	\$100.00	
Unallowable Commingled Deposits	\$1,000.00	
<b>Total Funds Audited</b>		<b>\$84,448.68</b>
<b>State Account Expenditures</b>		
Proper Expenditures	\$59,291.47	
Unsupported Expenditures	\$1,892.20	
Unallowable Expenditures	\$1,348.71	
<b>Total Expenditures</b>		<b>\$62,532.38</b>
<b>Balance Remaining in State Account</b>		<b>\$21,916.30</b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$3,240.91 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendations to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).
2. The Legislative Auditor recommended the Department maintain supporting documentation for the expenditures of state monies in accordance with W.Va. Code §8-15-8b(d) that is sufficient enough to be able to determine the specific item or service purchased as well as the total cost, purchase date, and permissibility under W.Va. Code §8-15-8b(a).
3. The Legislative Auditor recommended the Department cease depositing non state funds into its state bank account, unless the funds are a reimbursement whose original purchase originated with monies from the state bank account.

The findings and recommendations detailed above have been reviewed and discussed with the Wharncliffe VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## WINFIELD DISTRICT VOLUNTEER FIRE DEPARTMENT

The Winfield District VFD, in Marion County, was not in compliance with W.Va. Code.

The total amount of \$1,421.00 not in compliance with W.Va. Code was for expenditures not permissible under W.Va. §8-15-8b. Items or services the Department purchased that are not permissible included: accident & sickness insurance.

The Department began with a balance of \$10,305.12 in its state account on January 1, 2023. During the period audited, the Department received \$77,084.45 in quarterly allotments disbursed by the W.Va. State Treasurer. The Department earned \$7.83 in interest during the audit period. Thus, the total amount of funds audited for the period was \$87,397.40.

The Department's financial activity in the state account during the audit period, including amount audited, accounted for, and not in compliance with W.Va. Code, is summarized in the figure below.

<b>Table 101 – Winfield District Volunteer Fire Department</b>		
<b>State Funds Audited - Calendar Year 2023</b>		
<b>State Account Deposits</b>		
<b>Beginning Balance</b>	\$10,305.12	
<b>Quarterly Distribution from State Treasurer</b>	\$77,084.45	
<b>Interest Deposits</b>	\$7.83	
<b>Total Funds Audited</b>		<b>\$87,397.40</b>
<b>State Account Expenditures</b>		
<b>Proper Expenditures</b>	\$76,412.25	
<b>Unallowable Expenditures</b>	\$1,421.00	
<b>Total Expenditures</b>		<b>\$77,833.25</b>
<b>Balance Remaining in State Account</b>		<b><u>\$9,564.15</u></b>

Pursuant to W.Va. Code §8-15-8b(b) the Legislative Auditor formally notified the W.Va. State Treasurer to withhold a total of \$1,421.00 from the Department's future quarterly distribution(s) for the expenditures found to be not in compliance with the provisions of W.Va. Code §8-15-8b.

Additionally, the Legislative Auditor made the following recommendation to the Department:

1. The Legislative Auditor recommended the Department cease expending monies from the state account for items or services not permitted by W.Va. Code §8-15-8b(a).

The finding and recommendation detailed above have been reviewed and discussed with the Winfield District VFD. The Department is in the process of complying with the recommendations. Additionally, the Department has been provided information detailing the accountability requirements of W.Va. Code for state funds.

## **Appendix A – Allowable VFD Expenditures Per W.Va. Code §8-15-8b up to June 5, 2023<sup>3</sup>**

West Virginia Code §8-15-8b describes the authorized expenditures that may be made with the money distributed from the fire protection fund to the volunteer fire departments. Expenditures that may be made are in Code as follows:

- (1) Personal protective equipment, including protective head gear, bunker coats, pants, boots, combination of bunker pants and boots, coats and gloves;*
- (2) Equipment for compliance with the national fire protection standard or automotive fire apparatus, NFPA-1901;*
- (3) Compliance with insurance service office recommendations relating to fire departments;*
- (4) Rescue equipment, communications equipment and ambulance equipment: Provided, That no moneys received from the municipal pensions and protection fund or the fire protection fund may be used for equipment for personal vehicles owned or operated by volunteer fire company or department members;*
- (5) Capital improvements reasonably required for effective and efficient fire protection service and maintenance of the capital improvements;*
- (6) Retirement of debts;*
- (7) Payment of utility bills;*
- (8) Payment of the cost of immunizations, including any laboratory work incident to the immunizations, for firefighters against hepatitis-b and other blood borne pathogens: Provided, That the vaccine shall be purchased through the state immunization program or from the lowest cost vendor available: Provided, however, That volunteer and part volunteer fire companies and departments shall seek to obtain no cost administration of the vaccinations through local boards of health: Provided further, That in the event any volunteer or part volunteer fire company or department is unable to obtain no cost administration of the vaccinations through a local board of health, the company or department shall seek to obtain the lowest cost available for the administration of the vaccinations from a licensed health care provider;*
- (9) Any filing fee required to be paid to the Legislative Auditor's Office under section fourteen, article four, chapter twelve of this code relating to sworn statements of annual expenditures submitted by volunteer or part volunteer fire companies or departments that receive state funds or grants;*
- (10) Property/casualty insurance premiums for protection and indemnification against loss or damage or liability;*

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<sup>3</sup>The passage of HB 2283, effective June 6, 2023, revised the categories of allowable expenditures. These changes apply to all audits for the 2023 calendar year conducted after this date.

*(11) Operating expenses reasonably required in the normal course of providing effective and efficient fire protection service, which include, but are not limited to, gasoline, bank fees, postage and accounting costs;*

*(12) Dues paid to national, state and county associations;*

*(13) Workers' Compensation premiums;*

*(14) Life insurance premiums to provide a benefit not to exceed \$20,000 for firefighters; and*

*(15) Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year.*

## **Appendix B – Allowable VFD Expenditures Per W.Va. Code §8-15-8b as of June 6, 2023<sup>4</sup>**

West Virginia Code §8-15-8b places restrictions upon the money distributed from the fire protection fund to the volunteer fire departments. These restrictions as of June 6, 2023, are quoted below:

*(a) Money received from the state for volunteer and part-volunteer fire companies and departments, pursuant to §33-3-14d, §33-3-33, and §33-12C-7 of this code, shall be deposited into a bank account dedicated to state received funds and may not be commingled with moneys received from any source other than the state. Distributions from the Municipal Pensions and Protection Fund and the Fire Protection Fund allocated to volunteer and part-volunteer fire companies and departments may be expended only for the following:*

- (1) Personal protective equipment, including helmet, bunker coats, pants, boots, gloves, or combination of bunker pants and boots, coats, and gloves;*
- (2) Equipment for compliance with the national fire protection standard or automotive fire apparatus, NFPA-1901;*
- (3) Compliance with insurance service office recommendations relating to fire departments;*
- (4) Rescue equipment, communications equipment, and ambulance equipment: Provided, That no moneys received from the Municipal Pensions and Protection Fund or the Fire Protection Fund may be used for equipment for personal vehicles owned or operated by volunteer or part-volunteer fire company or department members;*
- (5) The direct costs incurred due to the purchase of land, the construction of new facilities, or the expansion of current facilities, when these costs can be demonstrated by the department to increase the effectiveness and efficiency of the fire protection services; as well as maintenance required to maintain the functionality of physical facilities of the department;*
- (6) Retirement of debts, but only if the debts were incurred exclusively for the purchase of the goods and services allowed under this subsection;*
- (7) Payment of utility bills, including internet and telephone bills which may include cell phones when the cell phone is used for fire department related work only;*
- (8) Payment of the cost of immunizations, including any laboratory work incident to the immunizations, for firefighters against hepatitis-b and other blood-borne pathogens only when: (A) purchased through the state immunization program or lowest-cost provider; and (B) no-cost or low-cost administration from local boards of health or other similar programs are unavailable;*
- (9) Insurance policies, including:*

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<sup>4</sup>The current list, as of the date of this report, of the allowable expenditure categories. These categories were modified with the passage of HB 2283, which was effective on June 6, 2023.



*(A) Property/casualty insurance premiums for protection and indemnification against loss or damage or liability;*

*(B) Life insurance premiums to provide a benefit not to exceed \$20,000 for firefighters;*

*(C) Accident and sickness insurance premiums which may be offered to cover individual members of a volunteer or part-volunteer fire company; or*

*(D) Umbrella policies that contain various types of insurance policies to protect against loss and liability, so long as life insurance premiums in the amounts prescribed above and property/casualty insurance are part of any umbrella policy;*

*(10) Operating expenses reasonably required in the normal course of providing effective and efficient fire protection service, which include, but are not limited to, gasoline, bank fees, postage, and accounting costs;*

*(11) Dues paid to national, state, and county associations;*

*(12) Workers' compensation premiums;*

*(13) Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year; and*

*(14) Food, bottled water, and food-related items, like disposable plates and utensils, to provide necessary meals and water to a fire company when responding to an emergency and is in no way connected to any fundraising events.*

*(b) If a volunteer or part-volunteer fire company or department uses any amount of money received from the Municipal Pensions and Protection Fund or the Fire Protection Fund for an item, service, or purpose not authorized by this section, that amount, when determined by an official audit, review, or investigation, shall be deducted from future distributions to the volunteer fire company or part-volunteer fire department.*

*(c) If a volunteer or part-volunteer fire company or department purchases goods or services authorized by this section, but then returns the goods or cancels the services for a refund, then any money refunded shall be deposited back into the same, dedicated bank account used for the deposit of distributions from the Municipal Pensions and Protection Fund and the Fire Protection Fund.*

*(d) A volunteer or part-volunteer fire company or department shall have a dedicated bank account for all funds received from the Municipal Pensions and Protection Fund, the Fire Protection Fund, and any other state distribution, including state grant money.*

*(1) Any distributions received from the Municipal Pensions and Protection Fund or the Fire Protection Fund shall remain in the bank account dedicated to receiving state funds and be used in accordance with this section.*

*(2) All other moneys, including state grants, must be transferred out of the account used to receive state funds and transferred into another bank account within 60 days of receipt and such transfer must be in the exact amount of the deposit. If any money is received from sources other than the Municipal Pensions and Fire*

*Protection Fund or the Fire Protection Fund and is not transferred to another account within 60 days, the money may only be used in accordance with this section.*

*(e) Each volunteer or part-volunteer fire company and department shall retain, for five calendar years, all invoices, receipts, and payment records for the goods and services paid with money received from the state for volunteer and part-volunteer fire companies and departments, pursuant to §33-3-14d, §33-3-33, and §33-12C-7 of this code and money received as a grant from the Fire Service Equipment and Training Fund as provided in §29-3-5f of this code.*

*(f) Volunteer and part-volunteer fire companies and departments may also invest the received moneys, described in subsection (a) of this section, and collect interest thereon: Provided, That volunteer and part-volunteer fire companies and departments shall not commingle the received moneys with funds received from any other source, shall not use the invested money as collateral or security for any loan, and shall retain all resulting statements of accounts and earnings for a minimum of five years from the date of the statements.*



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