

LEGISLATIVE FINANCIAL COMPLIANCE INSPECTION

WAR VOLUNTEER FIRE DEPARTMENT

FOR THE YEAR ENDING DECEMBER 31, 2010

REPORT OVERVIEW

- Commingled Accounts
- Lack of Supporting Documentation
- Unallowable Expenses



WEST VIRGINIA LEGISLATIVE AUDITOR
POST AUDIT DIVISION



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WEST VIRGINIA LEGISLATURE
Joint Committee on Government and Finance

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September 27, 2012

The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 12, Article 4, Section 14 as amended, we conducted a compliance inspection and review of the financial transactions and records of the War Volunteer Fire Department's state funds for the calendar year ended December 31, 2010. We conducted our review and compliance inspection based on the criteria set forth by the Legislative Post Audit Division.

Respectfully submitted,

A handwritten signature in cursive script that reads "Stacy L. Sneed".

Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

SLS/nmh

WAR VOLUNTEER FIRE DEPARTMENT
January 1, 2010 – December 31, 2010

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WAR VOLUNTEER FIRE DEPARTMENT
January 1, 2010 – December 31, 2010

EXECUTIVE SUMMARY

FINDING 1 COMMINGLED:

The Department commingled State funds with funds from other sources totaling \$39,936.23. Due to the commingling of funds, we are unable to determine if all expenditures made from state funds were allowable and/or properly documented

Recommendation:

We recommend the War VFD cease commingling State funds with non-State funds and maintain State funds in a separate account.

FINDING 2 LACK OF SUPPORT:

Based on the documentation provided, the War Volunteer Fire Department lacked proper supporting documentation for expenditures totaling \$4,252.15. We noted included in this total four unsupported checks that were written to individuals. We also noted three checks totaling \$33,450.35 that lack the proper endorsement that were not reported on their financial statement. We further noted the department did not provide the original check used to document twenty electronic fund transfers.

Recommendation:

We recommend the Board of Governors properly review and oversee the department's records. Also, the department should establish an audit committee to review department records for proper endorsement, documentation and accuracy. We further recommend the department not write undocumented checks to individuals, maintain copies of checks used for electronic fund transfers, reconcile all accounts monthly, properly record amounts made to a savings account on line 6 of their financial statement, and reimburse their state account \$4,252.15.

FINDING 3 UNALLOWABLE:

Based on the documentation provided, the War Volunteer Fire Department made \$174.00 in expenditures identified from state funds that were not allowed by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended.

Recommendation:

We recommend the Board of Governors properly review and oversee the department's records. Also, the Board of Governors should review, approve, and compare all expenditures with their budget on a

monthly basis. We recommend all revenues allocated to the fire department only be used for expenditures reasonably required for effective and efficient fire protection service, as authorized by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended. The Department should obtain sufficient knowledge of Chapter 8, Article 15 Section 8(b) of the West Virginia Code to determine allowable expenditures under the code. We further recommend the War VFD reimburse their state account \$174.00.

WAR VOLUNTEER FIRE DEPARTMENT
January 1, 2010 – December 31, 2010

INTRODUCTION

POST AUDIT AUTHORITY

The procedures were conducted pursuant to Chapter 12, Article 4, Section 14 of the West Virginia Code, which allows the Legislative Auditor to “assign an employee or employees to perform audits or reviews at the direction of the Legislative Auditor of the disbursement of state grant funds to volunteer fire departments.”

BACKGROUND

To provide additional revenue for the municipal firemen's pension and relief funds and for volunteer and part volunteer companies and departments, the West Virginia Legislature levied under Chapter 33, Article 3, Section 14d of the West Virginia Code, as amended in 2001, an additional premium tax equal to one percent of the taxable premiums collected for fire insurance and casualty insurance policies. Under this section of the Code, volunteer and part volunteer fire departments that are certified by the State Fire Marshal prior to each quarterly allocation are to receive 25 percent of the revenues generated by this premium tax.

In 1999, to provide additional revenue for the municipal fireman’s pension and relief funds and for volunteer and part volunteer companies and departments, the West Virginia Legislature levied under the provisions of Chapter 33, Article 12c, Section 9 of the West Virginia Code, as amended, a tax equal to four percent of the gross premiums and fees on excess line policies. These moneys are to be distributed in accordance with the provision of Chapter 33, Article 3, Section 14d, as amended.

The West Virginia Legislature again provided additional revenue for the volunteer and part volunteer fire departments by authorizing, under Chapter 33, Article 3, Section 33 of the West Virginia Code, as amended in 2001, a policy surcharge equal to one percent of the taxable premiums paid by policyholders of any fire insurance policy or casualty insurance policy. Under this section of the Code, 50 percent of the moneys collected are to be distributed to those volunteer and part volunteer fire departments and companies certified by the State Fire Marshal before each quarterly allocation.

Chapter 33, Article 3, Sections 14d and 33 provide that the volunteer fire departments receive distributions on an equal share basis and part volunteer fire departments receive a reduced amount based on the ratio of full-time paid firefighters who are members of the municipal firemen’s pension system to the total number of the members of the fire department. The moneys are to be distributed quarterly on the first day of the months of January, April, July and October of each year.

To receive these funds, the volunteer and part volunteer fire companies and departments must comply with the provisions of Chapter 8, Article 15, Section 8a of the West Virginia Code, as amended:

The Legislature placed restrictions on the use of these additional revenues by the volunteer fire departments under Chapter 8, Article 15, Section 8b of the West Virginia Code, as amended March 8, 2000, and again April 9, 2005.

Prior to the March 8, 2000 amendment, Chapter 8, Article 15, Section 8b did not allow Operating expenses as described in subsection (11) nor did the law prohibit the commingling of the funds with funds from other sources. Prior to the April 9, 2005 amendment, Chapter 8, Article 15, Section 8b did not allow Dues as described in subsection (12). On March 13, 2010, Chapter 8, Article 15, Section 8b was amended to include items (13) Workers' Compensation premiums, (14) Life insurance premiums to provide a benefit not to exceed \$20,000 for firefighter; and (15) Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year.

Chapter 12, Article 4, Section 14 of the West Virginia Code, as amended, requires an audit at the cost of the grantee, by an independent certified public accountant, of any person who receives State funds or grants in the amount of \$25,000 or more. The audit must be filed within two years of the end of the year in which the disbursement of the funds or grants occurred. The Legislature amended this section of the Code effective June 9, 1995, and again effective July 1, 2005 providing an alternative to an audit for volunteer fire departments. In lieu of an audit, volunteer fire departments may file a sworn statement of annual expenditures to the Legislative Auditor's Office on or before July 1, of each year. If the sworn statement of annual expenditures is not filed by the first day of July, the Legislative Auditor shall notify the State Treasurer who shall withhold any payment that would otherwise be distributed to the fire department.

Chapter 12, Article 4, Section 14 as amended March 8, 2000, and again April 9, 2005 provides that the Legislative Auditor may perform random audits of the volunteer fire departments. This section also requires that the volunteer fire department shall cooperate with the Legislative Auditor's Office in performing their duties under this section. If the Legislative Auditor determines a volunteer fire department is not cooperating, the Legislative Auditor shall notify the State Treasurer who shall withhold payment of any amount that would otherwise be distributed to the department until such time that the Legislative Auditor informs the Treasurer that the fire department has cooperated as required by this section.

WAR VOLUNTEER FIRE DEPARTMENT
January 1, 2010 – December 31, 2010

OFFICERS AND STAFF

James M. Stutso IIIPresident
Doug Shelton..... Vice President
James M. Stutso IV.....Treasurer
Matthew C. Dash.....Secretary
Matthew C. Dash..... Fire Chief

WAR VOLUNTEER FIRE DEPARTMENT
January 1, 2010 – December 31, 2010

SCOPE

We conducted an evaluation of the revenue and expenditure transactions, and other records of the War Volunteer Fire Department's state accounts for the year ending December 31, 2010. Our scope included determining instances of noncompliance with Chapter 8, Article 15, Section 8b of the West Virginia Code, and other applicable laws and regulations. The compliance inspection was conducted in accordance with criteria set forth by the Legislative Post Audit Division.

OBJECTIVES AND METHODOLOGIES

The objective of our report was to review expenditures from the Department's state fund to ensure all expenditures were allowable and supported, and to report any unlawful expenditures that we find. Additionally, we were to examine the spending unit's financial transactions and records to evaluate its compliance with applicable State laws, rules and regulations.

Our sample of Departments to test was randomly selected by district, after determining a population of all Departments for which a report has not been issued.

This communication is intended solely for the information and use of the Post Audits Subcommittee, the members of the WV Legislature, and the Volunteer Fire Department. However, once presented to the Post Audits Subcommittee, this report is a matter of public record and its distribution is not limited.

Our reports are designed to assist the Post Audits Subcommittee in exercising its legislative oversight function and to provide constructive recommendations for improving the operations of Volunteer Fire Departments. As a result, our reports generally do not address activities we reviewed that are functioning properly.

CONCLUSIONS

Based on our review, we determined the Department commingled State funds with funds from other sources totaling \$39,936.23. Due to the commingling of funds, we are unable to determine if all expenditures made from state funds were allowable and/or properly documented. However, based on the documentation provided, we determined the Department lacked proper supporting documentation for expenditures totaling \$4,252.15. We noted included in this total were four unsupported checks written to individuals. We also noted three checks totaling \$33,450.35 which lack the proper endorsement that were not reported on the Department's financial statement. We further noted the Department did not provide the original check used to document twenty electronic fund transfers. Also based on the documentation provided, we noted the Department made \$174.00 in expenditures identified from state funds that were not allowed by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended.

EXIT CONFERENCE

We discussed this report with the current treasurer of the War Volunteer Fire Department on 9/27/12. All findings and recommendations were reviewed and discussed.

WAR VOLUNTEER FIRE DEPARTMENT
January 1, 2010 – December 31, 2010

FINDINGS

FINDING 1 COMMINGLED:

War Volunteer Fire Department commingled State funds with funds from other sources totaling \$39,936.23.

CONDITION:

The following deposits were not noted on the Department's financial statement and came from a source other than the West Virginia State Treasurer's Office:

<u>DEPOSIT</u> <u>DATE</u>	<u>DEPOSIT</u> <u>AMOUNT</u>	<u>DESCRIPTION</u>
2/8/2010	\$7,128.47	Deposit
2/12/2010	2,322.32	Deposit
2/19/2010	100.00	Deposit
3/5/2010	566.50	Deposit
3/19/2010	999.32	Deposit
3/29/2010	520.00	Deposit
3/29/2010	829.15	Deposit
3/29/2010	902.00	Deposit
4/27/2010	700.00	Deposit
4/29/2010	1,216.87	Deposit
6/1/2010	3,433.00	Deposit
6/18/2010	200.00	Deposit
6/18/2010	455.99	Deposit
6/29/2010	25.00	Deposit
7/20/2010	1,033.69	Deposit
8/5/2010	5.00	Deposit
8/20/2010	5,498.01	Deposit
9/1/2010	2,366.00	Deposit
10/1/2010	620.00	Deposit
10/25/2010	200.00	Deposit
11/17/2010	594.34	Deposit
12/30/2010	500.00	Deposit
12/30/2010	<u>9,720.57</u>	Deposit
TOTAL	\$39,936.23	

CRITERION:

Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

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. 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.” Emphasis added**

CAUSE:

The Department did not follow Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended, and commingled deposits from other sources with funds received pursuant to sections fourteen-d and thirty-three, article three, and section seven, article twelve-c, all of chapter thirty-three of this code.

EFFECT:

Due to the commingling of funds, we are unable to determine if all expenditures made from state funds were allowable and/or properly documented.

RECOMMENDATION:

We recommend the War VFD cease commingling State funds with non-State funds and maintain State funds in a separate account.

FINDING 2 LACK OF SUPPORT:

Based on the documentation provided, the War Volunteer Fire Department lacked proper supporting documentation for expenditures totaling \$4,252.15. We noted included in this total were four unsupported checks written to individuals. We also noted three checks totaling \$33,450.35 which lack the proper endorsement that were not reported on the Department's financial statement. We further noted the Department did not provide the original check used to document twenty electronic fund transfers.

CONDITION:

Based on the documentation provided to us, we noted the fire department could not provide proper documentation for the following expenditures:

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>LACK OF SUPPORT</u>
EFT 2825	1/4/2010	AEP	\$467.06	invoice
2826	12/27/2009	War Telecommunications	143.39	invoice
2827	12/27/2009	ADT Security Services	55.23	invoice
2830	1/19/2010	Basis	34.89	invoice
2833	2/11/2010	Two Way Radio Inc	668.00	invoice
2834	2/11/2009	Hillbilly Market	280.89	invoice
EFT 2836	3/12/2010	AEP	292.63	invoice for balance
2838	3/4/2010	Hillbilly Market	36.45	invoice for balance
2848	4/19/2010	Emma Shelton	500.00	invoice
2849	4/27/2010	James Stutso	200.00	invoice
2853	4/27/2010	Hillbilly Market	45.00	invoice for balance
2859	5/26/2010	Hillbilly Market	95.45	invoice for balance
2864	6/25/2010	WV Secretary of State	25.00	invoice
2865	7/8/2010	Leeann Stutso	200.00	invoice
2867	7/16/2010	Hillbilly Market	221.94	invoice for balance
2873	7/23/2010	War Postal Office	44.00	invoice
2876	8/19/2010	Hillbilly Market	19.89	invoice for balance
2890	10/24/2010	Jackie Stutso	200.00	invoice
2894	11/20/2010	Two Way Radio Inc	56.00	invoice
2903	12/27/2010	Hillbilly Market	<u>666.33</u>	invoice for balance
		Total	\$4,252.15	

We noted the above unsupported check numbers 2848, 2849, 2865, and 2890, totaling \$1,100.00 were written to individuals.

We were unable to determine if all transfers from the state account to the savings account were properly accounted for due to the lack of proper endorsement, commingling of accounts and lack of

reconciliations. Checks written to transfer funds to a savings account should be made payable to War Fire Savings Account and properly endorsed "For Deposit Only" War Fire Saving Account ****34.

We noted the following three checks for amounts transferred to a savings account lacked proper endorsement:

CHECK NO.	CHECK DATE	PAYEE	AMOUNT	LACK OF SUPPORT
2829	1/12/2010	War Fire Savings Account	\$11,678.32	Proper endorsement
2854	4/29/2010	Cash	10,945.96	Proper endorsement
2874	8/5/2010	War Fire Department	<u>10,826.07</u>	Proper endorsement
		Total	\$33,450.35	

Check 2829 in the amount of \$11,678.32, payable to War Fire Savings Account cleared the state account on 1/19/2010; however it was not on the Department's check ledger. We noted the check was endorsed to War Fire Department **-*3-4 state account. The endorsement did not include "FOR DEPOSIT ONLY". We obtained copies of the bank statements for the Savings account # ****34 and confirmed a deposit was made in the amount of \$11,678.32 on 1/19/2010. The Department did not report any amount on line 6 of their financial statement for deposits in a savings account. We noted the savings account ****34 were commingled with deposits from sources other than the state account. See file: Savings Account Commingled.xlsx. The Department did not provide a reconciliation for their savings account ****34.

Check 2854 in the amount of \$10,945.96, payable to "cash", cleared the state account on 4/29/2010; however it was not on the Department's check ledger. We noted there was no endorsement on the check. We obtained copies of the bank statements for the Savings account # ****34 and confirmed a deposit was made in the amount of \$10,945.96 on 4/29/2010. The Department did not report any amount on line 6 of their financial statement for deposits in a savings account. We noted the savings account ****34 were commingled with deposits from sources other than the state account. See file: Savings Account Commingled.xlsx. The Department did not provide a reconciliation for their savings account ****34.

Check 2874 in the amount of \$10,826.07, payable to War Fire Department, cleared the state account on 8/05/2010; however it was not on the Department's check ledger. We noted there was no endorsement on the check. We obtained copies of the bank statements for the Savings account # ****34 and confirmed a deposit was made in the amount of \$10,826.07 on 8/05/2010. The Department did not report any amount on line 6 of their financial statement for deposits in a savings account. We noted the savings account ****34 were commingled with deposits from sources other than the state account. See file: Savings Account Commingled.xlsx. The Department did not provide a reconciliation for their savings account ****34.

We noted the Department could not provide the original check for checks assigned to electronic funds transfers. Check numbers 2825, 2835, 2836, 2841, 2842, 2856, 2858, 2861, 2863, 2868, 2869, 2877, 2880, 2883, 2884, 2887, 2888, 2895, 2899, 2900 were assigned to electronic funds transfers. When the Department pays a bill using an electronic funds transfer, it voids a check. This check is then converted to an electronic payment.

CRITERIA:

Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

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. 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.”

CAUSE:

The Board of Governors did not properly review and oversee the Department’s records. Also the Department did not have an audit committee to review department records for proper documentation.

EFFECT:

There is a greater risk for fraud when expenditures are not properly documented, are written to individuals, and lack the proper endorsement. Due to the lack of proper endorsement we were unable to determine if all funds were properly transferred. Also, due to the lack of proper documentation of checks assigned to electronic funds transfers there is a high risk that duplicate check numbers could be assigned in error or fraudulently. Due to the lack of proper supporting documentation, we were unable to determine if these expenditures were allowable.

RECOMMENDATION:

We recommend the Board of Governors properly review and oversee the Department’s records. Also, the Department should establish an audit committee to review department records for proper endorsement, documentation and accuracy. We further recommend the Department not write undocumented checks to individuals, maintain copies of checks used for electronic fund transfers, reconcile all accounts monthly, properly record amounts made to a savings account on line 6 of their financial statement, and reimburse their state account \$4,252.15.

FINDING 3 UNALLOWABLE:

Based on the documentation provided, the War Volunteer Fire Department made \$174.00 in expenditures identified from state funds that were not allowed by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended.

CONDITION:

Based on supporting documentation provided to us, we determined the following items were purchased with State money that were not allowable under the West Virginia Code:

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
2901	12/27/2010	SPAN Publishing	<u>\$174.00</u>	(National Phone Book)
		TOTAL	<u>\$174.00</u>	

Revenues allocated to the fire department may only be used for expenditures reasonably required for effective and efficient fire protection service, used for the public good, made in accordance with their Corporate Charter and by laws, and authorized by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended.

CRITERION:

Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended, states in part:

“Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

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. 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.”

CAUSE:

The Board of Governors did not properly review and oversee the Department’s records and did not review and approve all expenditures on a monthly basis. Also the Department did not have sufficient knowledge of Chapter 8-15-8b of the West Virginia Code to determine allowable expenditures under the code.

EFFECT:

There is a higher risk of fraud or error when the Board of Governors does not properly review or oversee the Department's records. Due to unallowable expenditures, the Department may have less funding available for expenditures required for effective and efficient fire protection services.

RECOMMENDATION:

We recommend the Board of Governors properly review and oversee the Department's records. Also, the Board of Governors should review, approve, and compare all expenditures with their budget on a monthly basis. We recommend all revenues allocated to the fire department only be used for expenditures reasonably required for effective and efficient fire protection service, as authorized by Chapter 8, Article 15, Section 8(b) of the West Virginia Code, as amended. The Department should obtain sufficient knowledge of Chapter 8, Article 15, Section 8(b) of the West Virginia Code to determine allowable expenditures under the code. We further recommend the War VFD reimburse their state account \$174.00.

WAR VOLUNTEER FIRE DEPARTMENT
January 1, 2010 – December 31, 2010

SUPPLEMENTAL INFORMATION
STATEMENT OF EXPENDITURES YEAR ENDED DECEMBER 31, 2010

<u>Authorizing W.Va Code</u>	<u>AUDIT</u>	<u>VFD</u>	<u>DIFFERENCES</u>	
Chapter 8, Article 15, Section 8b(1)	\$0.00	\$0.00	\$0.00	
Chapter 8, Article 15, Section 8b(2)	0.00	0.00	0.00	
Chapter 8, Article 15, Section 8b(3)	20.00	194.00	-174.00	
Chapter 8, Article 15, Section 8b(4)	0.00	724.00	-724.00	
Chapter 8, Article 15, Section 8b(5)	2,011.08	2,677.64	-666.56	
Chapter 8, Article 15, Section 8b(6)	14,123.63	14,123.93	-0.30	
Chapter 8, Article 15, Section 8b(7)	5,628.81	5,921.99	-293.18	
Chapter 8, Article 15, Section 8b(8)	0.00	0.00	0.00	
Chapter 8, Article 15, Section 8b(9)	0.00	25.00	-25.00	
Chapter 8, Article 15, Section 8b(10)	9,511.00	9,511.00	0.00	
Chapter 8, Article 15, Section 8b(11)	2,900.27	3,643.74	-743.47	
Chapter 8, Article 15, Section 8b(12)	100.00	100.00	0.00	
Chapter 8, Article 15, Section 8b(13)	902.00	902.00	0.00	
Chapter 8, Article 15, Section 8b(14)	0.00	0.00	0.00	
Chapter 8, Article 15, Section 8b(15)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Total Disbursements For Year Ended December 31, 2010	\$35,196.79	\$37,823.30	-\$2,626.51	a

a= Difference between Bank distributions and Financial Statement distributions:

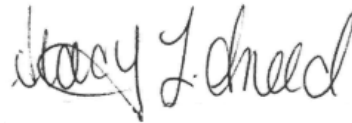
Unallowable		-\$174.00
Lack of support		-\$37,702.51
Checks cleared bank statement not on ledger		\$35,250.92
Check 2843, \$0.07 difference between bank statement (\$138.42) and VFD ledger (\$138.49)	-\$0.07	
Check 2861, \$0.55 difference between bank statement (\$166.00) and VFD ledger (\$166.55)	-\$0.55	
Check 2879, \$0.30 difference between bank statement (\$4,715.47) and VFD ledger (\$4,715.77)	-\$0.30	-\$0.92
Total		<u>-\$2,626.51</u>

STATE OF WEST VIRGINIA

OFFICE OF THE LEGISLATIVE AUDITOR, TO WIT:

I, Stacy L. Sneed, CPA, CICA, Director of the Legislative Post Audit Division, do hereby certify that the report appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 4th day of January 2013.



Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

Notification of when the report was released and the location of the report on our website were sent to the Secretary of the Department of Administration to be filed as a public record. Report release notifications were also sent to the Governor; Attorney General; State Auditor; and State Fire Marshal. Copies forwarded to the War Volunteer Fire Department; Prosecuting Attorney, McDowell County; County Clerk, McDowell County.