

**WEST VIRGINIA LEGISLATURE**  
*Legislative Post Audit Division*

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Denny Rhodes  
Director

June 7, 2015

The Honorable William P. Cole, III, President  
West Virginia State Senate  
Post Audits Sub-Committee, Co-Chair  
Room 229M, Building 1  
State Capitol Complex  
Charleston, West Virginia 25306

The Honorable Tim Armstead, Speaker  
West Virginia House of Delegates  
Post Audits Sub-Committee, Co-Chair  
Room 228M, Building 1  
State Capitol Complex  
Charleston, West Virginia 25306

Dear Mr. President and Mr. Speaker:

Pursuant to the authority provided by West Virginia Code §12-4-14, as amended, we have completed an audit of the financial transactions and records of the Great Cacapon Volunteer Fire Department's state funds for the calendar year ended December 31, 2012. The Department began 2012 with a balance of \$9,260.71 in its state account. During 2012, the Department received additional monies from the State in the amount of \$44,538.77; therefore, the audit was of \$53,799.48 in state funding.

The objective of the audit was to evaluate compliance with West Virginia Code §8-15-8b, as amended. **We concluded the Department is in compliance.**

Respectfully submitted,

Denny Rhodes

Cc: Aaron Allred, Legislative Auditor