

January 3, 2020

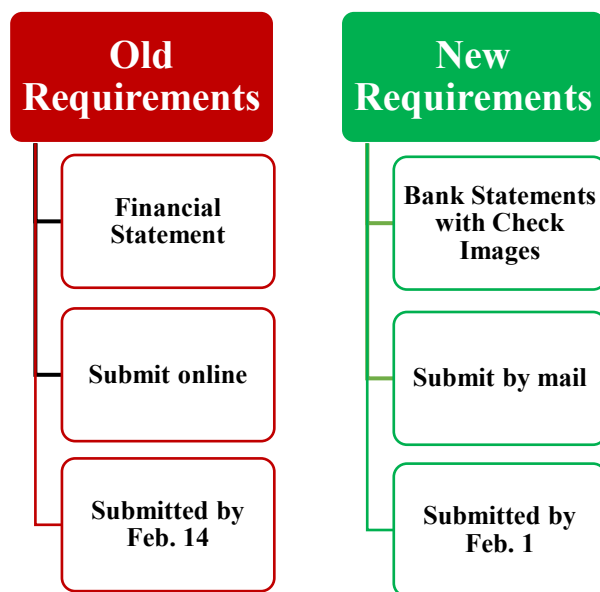
URGENT - Notice of Changes to VFD Reporting Requirements

Dear Fire Chief or Treasurer,

We are writing to inform you that the annual reporting requirements to the West Virginia Legislative Auditor's Office have changed beginning with the upcoming reporting period in February 2020.

Instead of filing an Annual Statement of Expenditures, the Department **must now submit copies of bank statements with check images for the Department's state bank account for the prior calendar year**. Departments operating on a fiscal year basis are still required to submit these documents for the calendar year.

The **deadline for submission has also changed to February 1st of each year** instead of February 14th. Therefore, the Department is required to submit bank statements and check images for calendar year 2019 by February 1, 2020.



This change in reporting requirements results from the passage of Senate Bill 345 during the 2019 Legislative session, which states in part:

“...Filing required documentation. — Every volunteer and part-volunteer fire company or department (...) **shall file copies of bank statements and check images from the company’s or department’s state funds account for the previous calendar year with the Legislative Auditor on or before February 1 of each year...**”

A department’s “state funds account” is the bank account in which the formula distributions are deposited. Formula distributions are the four quarterly allotments that each eligible volunteer and part-volunteer fire department receives.

In addition, to changing the documents required to be submitted and the submission date, the penalties for non-compliance have also changed. According to Senate Bill 345:

“...Delinquency in filing. — If, **after February 1**, a volunteer or part-volunteer fire company or department has failed to file the required bank statements and check images with the Legislative Auditor, the Legislative Auditor shall notify the delinquent company or department at two separate times in writing of the delinquency and of possible forfeiture of its Fire Service Equipment and Training Fund distribution for the year. **If the required bank statements and check images are not filed with the Legislative Auditor by March 31**, unless the time period is extended by the Legislative Auditor, the Legislative Auditor shall then notify the Treasurer who **shall withhold payment** of any amount that would otherwise be distributed to the company or department.” (Emphasis Added)

The Legislative Auditor’s Office does not currently have a mechanism in place to allow for the electronic transmission of the Department’s bank statements and check images. The Legislative Auditor’s Office is working diligently to enable this functionality in the future to allow departments to submit the required documents via the internet. Until that time, **all Departments must submit the annual bank statements with check images via mail** to the following address:

**Post Audit Division
Attn: Nathan Hamilton
State Capitol Complex
Building 1 Room 329W
Charleston WV, 25305**

If you have any questions, please do not hesitate to contact me via email at **nathan.hamilton@wvlegislature.gov** or phone at **(304) 347-4880**. Thank you for your time and attention to this matter.