

WEST VIRGINIA LEGISLATURE
Joint Committee on Government and Finance

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September 9, 2014

The Honorable Jeffrey V. Kessler, President
West Virginia State Senate
Post Audits Sub-Committee, Co-Chair
Room 227 M, Building 1
State Capitol Complex
Charleston WV 25306

The Honorable Timothy R. Miley, Speaker
West Virginia House of Delegates
Post Audits Sub-Committee, Co-Chair
Room 228 M, Building 1
State Capitol Complex
Charleston, West Virginia

Dear Co-Chairs:

In compliance with the provisions of WV Code §12-4-14, as amended, we have completed a compliance inspection and review of the financial transactions and records of the Fayetteville Volunteer Fire Department's state funds for the calendar year ended December 31, 2012. We conducted our compliance inspection and review based on the criteria set forth by the Legislative Post Audit Division.

Our objectives were to determine if the fire department maintained proper documentation to support all expenditures made from their state money, deposited their quarterly state allocations in a separate bank account, and utilized their state money on allowable items in accordance with WV Code §8-15-8(b). **We concluded the department achieved all objectives.**

Respectfully submitted,

A handwritten signature in blue ink that reads "Denny Rhodes".

Denny Rhodes, Director
Legislative Post Audit Division

Cc: Aaron Allred, Legislative Auditor