



**West Virginia Legislature**  
**Joint Committee on Government and Finance**  
*Legislative Post Audit Division*  
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**Winfield District Volunteer Fire Department**  
**Marion County**  
**January 1, 2012 – December 31, 2012**

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Melissa Bishop, CPA, Assistant Director  
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## Introduction

Winfield District Volunteer Fire Department in Marion County began 2012 with a balance of \$17,217.12 in its state account. During 2012, the Department received additional monies from the State in the amount of \$44,538.77. The use of these funds by volunteer fire departments is restricted by West Virginia Code §8-15-8b. The Department received additional state funding in the amounts of \$45,182.49 in 2013, and \$46,647.80 in 2014.

## Objective

The objective of the audit of the Winfield District Volunteer Fire Department was to evaluate compliance with West Virginia Code §8-15-8b. Our report is 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.

## Scope

The Legislative Auditor conducted an audit of the revenue and expenditure transactions of Winfield District Volunteer Fire Department's state account for the year ending December 31, 2012. The scope included determining instances of noncompliance with West Virginia Code §8-15-8b. The audit was conducted pursuant to the authority provided by West Virginia Code §12-4-14.

## Conclusion

The Winfield District Volunteer Fire Department spent \$1,456 of state funds on accident and sickness insurance which is unallowable under WV Code §8-15-8(b).<sup>1</sup>

## Recommendation

- 1. The Legislative Auditor recommends the Department use state funds in accordance with WV Code §8-15-8(b) and reimburse its state account \$1,456 for the unallowable item.*

All findings and recommendations presented in this report have been reviewed and discussed with the Winfield District Volunteer Fire Department.

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<sup>1</sup> See Appendix A for a Summary of Funds Reviewed

## Finding

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*FINDING 1: UNALLOWABLE PURCHASE TOTALING \$1,456*

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**Condition:** The Winfield District Volunteer Fire Department made a \$1,456 expenditure for accident and sickness insurance which is not allowed under West Virginia Code.

**Criteria:** **W.Va. Code §8-15-8b, 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.” (Emphasis Added)**

**Cause:** The Department was unaware that accident and sickness insurance was not allowed to be purchased with its state money.

**Effect:** Use of state funding for unallowable purchases negates the purpose for which the money was given to the Department, leaving the Department vulnerable to not being able to purchase other items needed and allowed per WV Code.

**Recommendation:**

- 1. The Legislative Auditor recommends the Department use state funds in accordance with WV Code §8-15-8(b) and reimburse its state account \$1,456 for the unallowable item.**

## Appendix A

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*AUDIT SUMMARY: ACTIVITY FOR WINFIELD DISTRICT VOLUNTEER FIRE  
DEPARTMENT*

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<b>State Funds Audited and Accounted For</b>		
<b>State Account:</b>		
Beginning Account Balance (1/1/2012)	\$17,217.12	
2012 Deposits from State Treasurer	44,538.77	
Interest Earned	<u>9.52</u>	
<b>Total Funds Audited:</b>		\$61,765.41
<b>Expenditures:</b>		
Purchases/Transfers Adequately Accounted For	\$16,288.53	
Unallowable Purchases ( <i>finding 1</i> )	<u>1,456.00</u>	
<b>Total Expenditures:</b>		<u>\$17,744.53</u>
<b>Balance Remaining in Account (12/31/2012):</b>		<u>\$44,020.88</u>