WEST VIRGINIA CODE: §8-15-7A

§8-15-7a. Audit or financial examination of volunteer fire companies.

The West Virginia Legislative Auditor (Legislative Auditor) shall have the authority and the duty to make a regular review of the finances of each volunteer fire company constituted under the provisions of this article. Audits or financial examinations are not required to be conducted on an annual basis, but shall be scheduled as to complete a review of each volunteer fire company at least once every five years: *Provided*, That nothing in this section shall prevent the Legislative Auditor from conducting more than one financial examination or audit of a volunteer fire company within the five-year period if the Legislative Auditor has cause to believe that loss, mismanagement, misuse, or waste of the funds of the company that may occur or is occurring. The scope of the Legislative Auditor's examination or audit shall include all income of the voluntary fire company, regardless of the source of funds, the assets, liabilities, and all expenditures of the company: *Provided, however*, That the Legislative Auditor shall implement internal policies to ensure that any costs associated with an audit under this section of the code may be carried by the Legislative Auditor. The Legislative Auditor, upon discovering any concerning or suspicious financial transactions, shall request the State Auditor to investigate and pursue correction or prosecution, as appropriate, of any misconduct, mismanagement, misuse, or waste. Upon acquiring the capability to ensure that appropriate, documented security controls are in place and that encryption is effectively deployed to safeguard financial data integrity, the Legislative Auditor shall permit each volunteer fire company to submit all required documents for an audit electronically.

WV Legislature