

# **WEST VIRGINIA CODE: §8-15-7A**

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

The 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 Auditor from conducting more than one financial examination or audit of a volunteer fire company within the five-year period if the 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 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 State 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 State Auditor or may be recouped by the volunteer fire company.