WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1995

ENROLLED
Committee Substitute for
SENATE BILL NO. 281

(By Senator MARCH, ET AL.)

PASSED MARCH 15, 1995
In Effect 90 Days from Passage
AN ACT to amend and reenact section fourteen, article four, chapter twelve of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to audits of volunteer fire departments receiving state funds or grants in the amount of fifteen thousand dollars or more; providing that the volunteer fire department may satisfy the audit requirement by submitting a sworn statement of expenditures which is made under oath and acknowledged before a notary public; filing fees; making it a felony to file such a sworn statement of expenditures which is fraudulent; and prescribing criminal penalties.

Be it enacted by the Legislature of West Virginia:

That section fourteen, article four, chapter twelve of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:
ARTICLE 4. ACCOUNTS, REPORTS AND GENERAL PROVISIONS.

§12-4-14. Audits of corporations, associations or other organizations which receive state funds or grants.

Any corporation, association or other organization in West Virginia, whether nonprofit or for profit, which receives state funds or grants in the amount of fifteen thousand dollars or more shall file an audit of the disbursement of funds with the legislative auditor's office. The audit shall be filed within two years of the disbursement of funds or grants by the grantee and shall be made by an independent certified public accountant at the cost of the corporation, association or other organization and must show that the funds or grants were spent for the purposes intended when the grant was made. State funds or audits of state funds or grants under fifteen thousand dollars may be authorized by the joint committee on government and finance to be conducted by the legislative auditor's office at no cost to the grantee: Provided, That volunteer fire departments will satisfy the audit requirements of this section by submitting a sworn statement of annual expenditures to the legislative auditor's office, along with a filing fee of seventy-five dollars, on or before the fourteenth day of February of each year, if such volunteer fire department elects not to be audited. The sworn statement of expenditures must be signed by the chief or director of the volunteer fire department, and shall be made under oath and acknowledged before a notary public. The office of the legislative auditor may assign an employee or employees to perform random audits of the disbursement of funds or grants to volunteer fire departments. Any person who files a fraudulent sworn statement of expenditures under this section is guilty of a felony, and, upon conviction thereof, shall be fined not less than one thousand dollars nor more than five thousand dollars, or imprisoned in the state penitentiary for a period of time not less than one year nor more than five years, or both fined and imprisoned.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 24th day of March, 1995.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/23/95
Time 3:45 pm