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# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1995



## ENROLLED

*COMMITTEE SUBSTITUTE FOR*

SENATE BILL NO. 281

(By Senator MAUCHIN, ET AL.)



PASSED MARCH 11, 1995

In Effect 90 Days From Passage

**ENROLLED**  
COMMITTEE SUBSTITUTE  
FOR  
**Senate Bill No. 281**

(SENATORS MANCHIN, SHARPE, DUGAN, OLIVERIO,  
WIEDEBUSCH, HELMICK, ROSS, BUCKALEW, ANDERSON  
AND SCHOONOVER, *original sponsors*)

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[Passed March 11, 1995; in effect ninety days from passage.]

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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.**

1 Any corporation, association or other organization in  
2 West Virginia, whether nonprofit or for profit, which  
3 receives state funds or grants in the amount of fifteen  
4 thousand dollars or more shall file an audit of the  
5 disbursement of funds with the legislative auditor's  
6 office. The audit shall be filed within two years of the  
7 disbursement of funds or grants by the grantee and shall  
8 be made by an independent certified public accountant  
9 at the cost of the corporation, association or other  
10 organization and must show that the funds or grants  
11 were spent for the purposes intended when the grant was  
12 made. State funds or audits of state funds or grants  
13 under fifteen thousand dollars may be authorized by the  
14 joint committee on government and finance to be con-  
15 ducted by the legislative auditor's office at no cost to the  
16 grantee: *Provided*, That volunteer fire departments will  
17 satisfy the audit requirements of this section by submit-  
18 ting a sworn statement of annual expenditures to the  
19 legislative auditor's office, along with a filing fee of  
20 seventy-five dollars, on or before the fourteenth day of  
21 February of each year, if such volunteer fire department  
22 elects not to be audited. The sworn statement of expen-  
23 ditures must be signed by the chief or director of the  
24 volunteer fire department, and shall be made under oath  
25 and acknowledged before a notary public. The office of  
26 the legislative auditor may assign an employee or  
27 employees to perform random audits of the disbursement  
28 of funds or grants to volunteer fire departments. Any  
29 person who files a fraudulent sworn statement of expen-  
30 ditures under this section is guilty of a felony, and, upon  
31 conviction thereof, shall be fined not less than one  
32 thousand dollars nor more than five thousand dollars, or  
33 imprisoned in the state penitentiary for a period of time  
34 not less than one year nor more than five years, or both  
35 fined and imprisoned.

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

*Paul Schooner*  
.....  
Chairman Senate Committee

*Ernest E. Moore*  
.....  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

*Harrell Adams*  
.....  
Clerk of the Senate

*Donald L. Kapp*  
.....  
Clerk of the House of Delegates

*Earl Ray Tomblin*  
.....  
President of the Senate

*Calvin P. DeLoach*  
.....  
Speaker House of Delegates

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

*Gaston Caperton*  
.....  
Governor

PRESENTED TO THE

GOVERNOR

Date 3/23/95

Time 3:45pm