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LEGISLATIVE DEPARTMENT

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2000



ENROLLED

COMMITTEE SUBSTITUTE
FOR
House Bill No. 4470

(By Mr. Speaker, Mr. Kiss, and
Delegates Michael and Trump)



Passed March 8, 2000

In Effect from Passage

LEGISLATIVE
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WEST VIRGINIA
STATE ARCHIVES

ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 4470

(BY MR. SPEAKER, MR. KISS, AND
DELEGATES MICHAEL AND TRUMP)

[Passed March 8, 2000; in effect from passage.]

AN ACT to amend and reenact section eight-b, article fifteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact section fourteen, article four, chapter twelve of said code, all relating to state funds received by volunteer and part volunteer fire companies and departments; allowing funds to be expended on operating expenses; prohibiting the commingling of state funds with other funds; allowing the joint committee on government and finance to determine the amount of the annual expenditure filing fee; providing penalties for not filing statement of annual expenditures and filing late; requiring cooperation with the legislative auditor and providing a penalty for noncooperation; and requiring the state auditor to audit state funds received by volunteer and part volunteer fire companies and departments under certain circumstances.

Be it enacted by the Legislature of West Virginia:

That section eight-b, article fifteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that section fourteen, article four, chapter twelve of said code be amended and reenacted, all to read as follows:

CHAPTER 8. MUNICIPAL CORPORATIONS.

**ARTICLE 15. FIRE FIGHTING; FIRE COMPANIES AND DEPARTMENTS;
CIVIL SERVICE FOR PAID FIRE DEPARTMENTS.**

§8-15-8b. Authorized expenditures of revenues from the municipal pensions and protection fund and the fire protection fund.

1 Revenues allocated to volunteer and part volunteer fire
2 companies and departments may be expended only for the items
3 listed in subdivisions (a) through (k) of this section.

4 Funds received from the state for volunteer and part
5 volunteer fire companies and departments, pursuant to sections
6 fourteen-d and thirty-three, article three, and section sixteen-a,
7 article twelve, all of chapter thirty-three of this code, may not
8 be commingled with funds received from any other source.
9 Expenditures may be made for the following:

10 (a) Personal protective equipment, including protective
11 head gear, bunker coats, pants, boots, combination of bunker
12 pants and boots, coats and gloves;

13 (b) Equipment for compliance with the national fire
14 protection standard or automotive fire apparatus, NFPA-1901;

15 (c) Compliance with insurance service office recommenda-
16 tions relating to fire departments;

17 (d) Rescue equipment, communications equipment and
18 ambulance equipment: *Provided*, That no moneys received

19 from the municipal pensions and protection fund or the fire
20 protection fund may be used for equipment for personal
21 vehicles owned or operated by volunteer fire company or
22 department members;

23 (e) Capital improvements reasonably required for effective
24 and efficient fire protection service and maintenance of the
25 capital improvements;

26 (f) Retirement of debts;

27 (g) Payment of utility bills;

28 (h) Payment of the cost of immunizations, including any
29 laboratory work incident to the immunizations, for firefighters
30 against hepatitis-b and other blood borne pathogens: *Provided,*
31 That the vaccine shall be purchased through the state immuni-
32 zation program or from the lowest cost vendor available:
33 *Provided, however,* That volunteer and part volunteer fire
34 companies and departments shall seek to obtain no cost
35 administration of the vaccinations through local boards of
36 health: *Provided further,* That in the event any volunteer or part
37 volunteer fire company or department is unable to obtain no
38 cost administration of the vaccinations through a local board of
39 health, the company or department shall seek to obtain the
40 lowest cost available for the administration of the vaccinations
41 from a licensed health care provider;

42 (i) Any filing fee required to be paid to the legislative
43 auditor's office under section fourteen, article four, chapter
44 twelve of this code relating to sworn statements of annual
45 expenditures submitted by volunteer or part volunteer fire
46 companies or departments that receive state funds or grants;

47 (j) Property/casualty insurance premiums for protection and
48 indemnification against loss or damage or liability; and

49 (k) Operating expenses reasonably required in the normal
50 course of providing effective and efficient fire protection
51 service, which include, but are not limited to, gasoline, bank
52 fees, postage and accounting costs.

CHAPTER 12. PUBLIC MONEYS AND SECURITIES.

ARTICLE 4. ACCOUNTS, REPORTS AND GENERAL PROVISIONS.

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

1 (a) Any corporation, association or other organization in
2 West Virginia, whether nonprofit or for profit, which receives
3 state funds or grants in the amount of fifteen thousand dollars
4 or more shall file an audit of the disbursement of funds with the
5 legislative auditor's office. The audit shall be filed within two
6 years of the disbursement of funds or grants by the grantee and
7 shall be made by an independent certified public accountant at
8 the cost of the corporation, association or other organization
9 and shall show that the funds or grants were spent for the
10 purposes intended when the grant was made.

11 (b) Audits of state funds or grants under fifteen thousand
12 dollars may be authorized by the joint committee on govern-
13 ment and finance to be conducted by the legislative auditor's
14 office, at no cost to the grantee: *Provided*, That volunteer fire
15 departments satisfy the audit requirements of this section by
16 submitting a sworn statement of annual expenditures to the
17 legislative auditor's office, along with a filing fee of seventy-
18 five dollars, on or before the fourteenth day of February of each
19 year, if the volunteer fire department elects not to be audited.
20 The sworn statement of expenditures shall be signed by the
21 chief or director of the volunteer fire department, and shall be
22 made under oath and acknowledged before a notary public. An
23 additional filing fee of twenty-five dollars shall be included
24 with the sworn statement of annual expenditures if the state-

25 ment is submitted between the fifteenth day of February and the
26 fifteenth day of March. An additional filing fee of fifty dollars
27 shall be included with the sworn statement of annual expendi-
28 tures if the statement is submitted between the sixteenth day of
29 March and the fifteenth day of April. If the sworn statement is
30 not submitted on or before the fifteenth day of April the
31 volunteer fire department shall file an audit of the disbursement
32 of funds, made by an independent certified public accountant,
33 with the legislative auditor's office no later than the first day of
34 July. The audit shall be made at the cost of the volunteer fire
35 department. If the audit made by the independent certified
36 public accountant is not filed with the legislative auditor by the
37 first day of July, the legislative auditor shall notify the state
38 treasurer who shall withhold payment of one thousand dollars
39 from any amount that would otherwise be distributed to the fire
40 department under the provisions of sections fourteen-d and
41 thirty-three, article three, and section sixteen-a, article twelve,
42 all of chapter thirty-three of this code, and pay the amount
43 withheld to the fund from which it was distributed to be
44 redistributed the following year pursuant to the applicable
45 provisions of those sections. If the volunteer fire department
46 does not timely file a sworn statement of annual expenditures
47 or an audit of the disbursement of funds, made by an independ-
48 ent certified public accountant, with the legislative auditor's
49 office for three consecutive years, the legislative auditor shall
50 notify the state treasurer who shall withhold payment of any
51 amount that would otherwise be distributed to the fire depart-
52 ment under the provisions of sections fourteen-d and
53 thirty-three, article three, and section sixteen-a, article twelve,
54 all of chapter thirty-three of this code, and pay the amount
55 withheld to the fund from which it was distributed to be
56 redistributed the following year pursuant to the applicable
57 provisions of those sections.

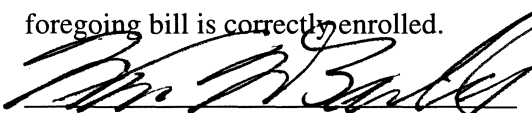
58 (c) The office of the legislative auditor may assign an
59 employee or employees to perform audits at the direction of the

60 legislative auditor of the disbursement of funds or grants to
61 volunteer fire departments. The volunteer fire department shall
62 cooperate with the legislative auditor, the legislative auditor's
63 employees and the state auditor in performing their duties under
64 this section. If the legislative auditor determines a volunteer fire
65 department is not cooperating, the legislative auditor shall
66 notify the state treasurer who shall withhold payment of any
67 amount that would otherwise be distributed to the fire depart-
68 ment under the provisions of sections fourteen-d and thirty-
69 three, article three, and section sixteen-a, article twelve, all of
70 chapter thirty-three of this code, until the legislative auditor
71 informs the treasurer that the fire department has cooperated as
72 required by this section. The state treasurer shall pay the
73 amount withheld into a special revenue account hereby created
74 in the state treasury and designated the "Volunteer Fire Depart-
75 ment Audit Account". If after one year from payment of the
76 amount withheld into the special revenue account, the legisla-
77 tive auditor informs the state treasurer of continued
78 noncooperation by the fire department, the state treasurer shall
79 pay the amount withheld to the fund from which it was distrib-
80 uted to be redistributed the following year pursuant to the
81 applicable provisions of those sections.

82 (d) Filing fees paid by volunteer fire departments pursuant
83 to this section shall be paid into a special revenue account
84 created in the state treasury known as the "Special Legislative
85 Audit Fund". Expenditures from the fund are authorized to be
86 made by the legislative auditor's office solely for the purposes
87 of payment of costs associated with the audits conducted
88 pursuant to this section. Any person who files a fraudulent
89 sworn statement of expenditures under this section is guilty of
90 a felony and, upon conviction thereof, shall be fined not less
91 than one thousand dollars nor more than five thousand dollars,
92 or imprisoned in a state correctional facility for not less than
93 one year nor more than five years, or both fined and impris-
94 oned.

95 (e) Whenever the state auditor performs an audit of a
96 volunteer fire department for any purpose the auditor shall also
97 conduct an audit of other state funds received by the fire
98 department pursuant to sections fourteen-d and thirty-three,
99 article three, and section sixteen-a, article twelve, all of chapter
100 thirty-three of this code. The auditor shall send a copy of any
101 such audit to the legislative auditor. The legislative auditor may
102 accept an audit performed by the auditor in lieu of performing
103 an audit under this section.

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



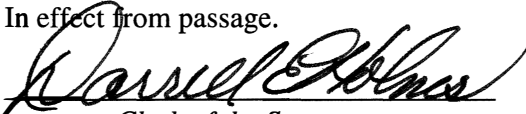
Chairman Senate Committee



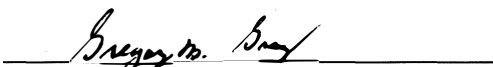
Chairman House Committee

Originating in the House.

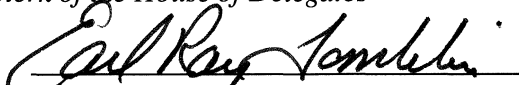
In effect from passage.




Clerk of the Senate



Clerk of the House of Delegates

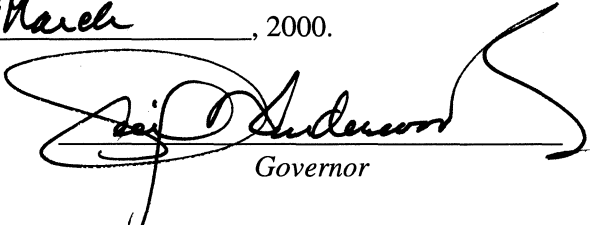


President of the Senate



Speaker of the House of Delegates

The within approved this the 14th
day of March, 2000.



Governor

PRESENTED TO THE

GOVERNOR

Date 3/1/00

Time 12:55 pm