

1 HB677
2 167107-4
3 By Representatives McMillan, Baker, Shiver, Davis, Faust and
4 Jackson (N & P)
5 RFD: Baldwin County Legislation
6 First Read: 19-MAY-15

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ENROLLED, An Act,

Relating to Baldwin County; to provide for the books and records of volunteer fire departments and rescue squads; and to provide for audits.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall only apply in Baldwin County.

Section 2. (a) Each volunteer fire department and each rescue squad organized as a nonprofit corporation under Chapter 3 of Title 10A, Code of Alabama 1975, or receiving ad valorem tax revenue pursuant to Section 45-2-242 of the Code of Alabama 1975, shall keep correct and complete books and records of all accounts and shall keep minutes of the proceedings of its members, board of directors, and committees having any of the authority of the board of directors. All books and records of a volunteer fire department or rescue squad may be inspected by any member, director, or officer, or his or her agent or attorney, for any proper purpose at any reasonable time and are subject to audit as provided in subsection (b).

(b) The chair of the board of directors of each volunteer fire department and each rescue squad, at least once a year, shall appoint a certified public accountant or request the Department of Examiners of Public Accounts to conduct an

1 audit of all books and accounts of the volunteer fire
2 department or rescue squad since the preceding audit.
3 Additionally, the Chief Examiner of the Department of
4 Examiners of Public Accounts, pursuant to the authority
5 granted under Section 41-5-23, Code of Alabama 1975, may
6 prescribe additional reporting requirements as deemed
7 necessary. The certified public accountant or the Department
8 of Examiners of Public Accounts shall make a full report, in
9 writing, which shall be submitted to the board of directors.
10 The report shall be spread upon the minutes of the volunteer
11 fire department or rescue squad and shall immediately be made
12 available for public view at any reasonable time. For their
13 services, the certified public accountant or the Department of
14 Examiners of Public Accounts shall be paid a sum as may be
15 agreed upon by both parties.

16 Section 3. Any volunteer fire department may expend
17 funds received pursuant to Section 45-2-242, Code of Alabama
18 1975, to comply with this act and the expenditures of the
19 funds are declared to be a public purpose for the operation of
20 the volunteer fire department.

21 Section 4. All laws or parts of laws which conflict
22 with this act are repealed.

23 Section 5. This act shall become effective on the
24 first day of the third month following its passage and
25 approval by the Governor, or its otherwise becoming law.

HB677

