

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

2
3
4
5
6
7
8
9 A BILL
10 TO BE ENTITLED
11 AN ACT
12

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

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

19 Section 2. (a) Each volunteer fire department and
20 each rescue squad organized as a nonprofit corporation under
21 Chapter 3 of Title 10A, Code of Alabama 1975, or receiving ad
22 valorem tax revenue pursuant to Section 45-2-242 of the Code
23 of Alabama 1975, shall keep correct and complete books and
24 records of all accounts and shall keep minutes of the
25 proceedings of its members, board of directors, and committees
26 having any of the authority of the board of directors. All
27 books and records of a volunteer fire department or rescue

1 squad may be inspected by any member, director, or officer, or
2 his or her agent or attorney, for any proper purpose at any
3 reasonable time and are subject to audit as provided in
4 subsection (b).

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

24 Section 3. Any volunteer fire department may expend
25 funds received pursuant to Section 45-2-242, Code of Alabama
26 1975, to comply with this act and the expenditures of the

1 funds are declared to be a public purpose for the operation of
2 the volunteer fire department.

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

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