



State of Alabama  
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**MEMORANDUM**

To: All Alabama Volunteer Fire Departments and Rescue Squads

From: Ronald L. Jones   
Chief Examiner

Subject: Audit Guidance for Volunteer Fire Departments and Rescue Squads

The information contained in this publication has been developed to assist you in the proper management of funds which you received. We believe the proper management of funds is an essential part of government and will lead to a successful operation of your departments. We hope you find this information to be beneficial.

If you have questions about this publication, please call our office at (334) 242-9200. This publication may be found on the Department's website at <http://www.examiners.alabama.gov>.