WEST VIRGINIA CODE: §12-3-10G

§12-3-10g. Acceptance by Auditor for payment of a claim submitted by electronically generated invoices.

The State Auditor may consider an agency-generated electronic invoice as an original invoice pursuant to section ten of this article and any applicable rules approved thereto if the invoice contains the vendor name, vendor address, invoice number, invoice date, invoice amount, description of the items purchased or services provided, purchase order number and contract number, where applicable, and date of service provided or goods received: Provided, That agency-generated computer invoices may be considered for payment only if the agency has an established financial system which has been subjected to a financial audit by the Legislative Auditor or by an independent certified public accountant, duly licensed and in good standing.