WEST VIRGINIA CODE: §12-4A-3

§12-4A-3. Duties generally.

(a) The State Auditor may employ a forensic accountant to receive and review reports of suspected fraud, misappropriation, mismanagement or waste of state funds which shall be filed in that office. Such reports shall be confidential, except that the State Auditor or his or her designee may supply information necessary to effectuate this article to the appropriate governmental entities.

(b) The State Auditor shall establish modes of communication sufficient to receive reports of suspected fraud, misappropriation of, mismanagement or waste of state funds. Reports of suspected fraud, misappropriation, mismanagement or waste may be filed by any citizen or employee of the State of West Virginia.

(c) Nothing in this article shall be construed to limit the authority of any other governmental entity to conduct an internal investigation of suspected fraud, misappropriation, mismanagement or waste.

WV Legislature