WEST VIRGINIA CODE: §12-4A-4

§12-4A-4. Enforcement.

(a) The authority to enforce the provisions of this article shall be vested in the State Auditor. The State Auditor shall promptly forward any evidence of suspected fraud, misappropriation of, mismanagement or waste of state funds to the commission on special investigations and, if potentially criminal in nature, to the prosecuting attorney of the county in which such is alleged to have taken place, to the law-enforcement agency with jurisdiction in the area as well as to the commission on special investigations.

(b) If such reports are made about an agency that has its own investigative body, then the State Auditor may refer evidence of the fraud, misappropriation, mismanagement or waste to that investigative body.

WV Legislature