# WEST VIRGINIA CODE CHAPTER 12 ARTICLE 4A

WV Legislature

## §12-4A-1. Legislative findings.

The Legislature finds that there is no centralized state authority responsible for receiving and referring reports of possible fraud, misappropriation of, mismanagement or waste of state funds. It is the intent of the Legislature to see that all state funds are utilized for the maximum benefit of the people of the State of West Virginia. The Legislature finds that it is important to provide the people of this state with both a forum and an opportunity to report suspected fraud, waste or abuse of state funds, and to have those reports properly investigated.

WV Legislature

## §12-4A-2. General purpose.

The State Auditor shall have authority to receive reports of possible fraud, misappropriation, mismanagement or waste of state funds of the State of West Virginia and to refer such reports to the commission on special investigations, county prosecutors and law-enforcement agencies.

WV Legislature

## §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

## §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