WEST VIRGINIA CODE: §17-2A-6

§17-2A-6. Accounting and auditing; financial reports.

The commissioner, by and through his business manager assistant, shall centralize, standardize and integrate the budget, accounting and auditing services of the entire state road and highway program. Whenever there is provided by law a uniform system of accounting and auditing and policies and practices relating thereto for all state officials, departments and agencies, such uniform system shall be adopted by the commissioner. Until such system, policies and practices are formulated and prescribed, the commissioner shall establish his own system, policies and practices for all accounting and reporting services.

All commission accounting and auditing services shall be on the fiscal year basis. The commissioner shall prepare an annual financial report covering all receipts and disbursements for each fiscal year and shall deliver such report to the commission on or before December 1, next succeeding the end of the fiscal year.

The commissioner shall report quarterly to the commission on finances, personnel and other aspects and phases of the road program and system.

WV Legislature