WEST VIRGINIA CODE: §17-2A-6A

§17-2A-6a. Independent performance audit of the Division of Highways.

(a) Beginning May 1, 2015, the Division of Highways shall provide access to and make available all of the Division's books, accounts, records and any other information requested by the independent qualified firm that may be selected by the Joint Committee on Government and Finance to conduct a performance audit of the Division of Highways and any one or more of the individual district within the state road system for the preceding three fiscal years, as determined by the Joint Committee on Government and Finance.

(b) The independent qualified firm selected to conduct the performance audit shall be selected by the Legislative Auditor under the oversight of the Joint Committee on Government and Finance on a competitive bid based upon price and qualifications. The performance audit shall be conducted in accordance with the generally accepted government auditing standards. The audit may include, but not be limited to examination of areas of inefficiency, best practices, the appropriateness of staffing across functions and locations, vehicles allocated within the agency, compensation levels including overtime and relation to employee turnover, procurement practices, existing or recommended system of performance benchmarks, organizational structure, and internal operating or management policies.

(c) The independent qualified firm shall submit the final report of the audit to the Joint Committee on Government and Finance, with a copy to the Governor, on or before December 31, 2015. The Joint Committee on Government and Finance may authorize extension of the reporting requirement or expansion of the terms of the audit. The Joint Committee on Government and Finance shall pay the costs associated with the performance audit prescribed by this section.

WV Legislature