WEST VIRGINIA CODE: §17-3-1A

§17-3-1a. Annual audit to be made of receipts and expenditures of state road commission.

The Legislature acting through the Joint Committee on Government and Finance shall cause an annual audit to be made by a resident independent certified public accountant of all books, accounts and records relating to all receipts and expenditures of the state road commission which are not audited by the United States bureau of public roads or the United States general accounting office. The state road commissioner shall make available to such independent Auditor or Auditors performing such audit all of the commission's books, accounts and records pertaining to all funds received and expended. The Auditor or Auditors performing such audit shall make available annually the audit report with copies thereof to the members of the Legislature, the Governor, the state road commissioner, the Secretary of State, the State Treasurer, the Attorney General and the State Auditor; and the audit report shall be available to the public in the office of the Secretary of State.

The Legislature acting through the Joint Committee on Government and Finance shall obtain the services of a resident independent certified public accountant for this purpose, the cost of which shall be payable out of funds appropriated by the Legislature. Any audits of the funds which have been made by any official auditing agency of the United States government shall be accepted and its work not duplicated.

WV Legislature