WEST VIRGINIA CODE: §17-3A-6

§17-3A-6. Annual audit to be made of receipts and expenditures of fund.

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 fund. The commissioner shall make available to the independent Auditor or Auditors performing the audit all of the division's books, accounts and records pertaining to all moneys received and expended. The Auditor or Auditors performing the audit shall make available annually the audit report with copies thereof to the members of the Legislature, the Governor, the commissioner of the Division of Highways, the Secretary of State, the State Treasurer, the Attorney General and the State Auditor. 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 in lieu of the state audit.

WV Legislature