

## WEST VIRGINIA CODE: §18-2-46

### **§18-2-46. Requiring the Legislative Auditor to conduct periodic performance audits of the West Virginia Department of Education.**

(a) The Joint Committee on Government and Finance, in conjunction with the Legislative Oversight Commission on Education Accountability ("LOCEA") may, at reasonable and prudent intervals, cause the Legislative Auditor to conduct performance audits of the West Virginia Department of Education, as well as county boards or local districts who utilize state funding: *Provided*, That LOCEA may request the Legislative Auditor perform a review upon a determination by the commission and approval by the Joint Committee on Government and Finance.

(b) The Legislative Auditor shall have the power and authority to conduct a performance audit of the West Virginia Department of Education, which shall allow the Legislative Auditor to inspect all records and accounts of the department and to examine the personnel of the department: *Provided*, That for any legally protected information provided or disclosed to the Legislative Auditor pursuant to this section, the Legislative Auditor shall protect the confidentiality, privacy, or security of the protected information in like manner and with the same duty as is required of the West Virginia Department of Education. Additionally, the Legislative Auditor may review productivity and meeting standards, while ensuring that local control is upheld.

(c) The Legislative Auditor shall complete an initial performance audit of the West Virginia Department of Education by December 1, 2025, and, on that date, deliver a report thereof to the Joint Committee on Government and Finance and to the Legislative Oversight Commission on Education Accountability.