WEST VIRGINIA CODE: §22-36-4

§22-36-4. Management of funds.

The authority shall manage the funds received pursuant to the provisions of this article for accounting purposes. The authority shall cause an audit of its books and accounts to be made at least once each fiscal year and the costs thereof may be defrayed as administrative expenses under the provisions of this article. The audit shall be conducted by a certified public accountant and provide an auditor's opinion on the fund's financial statements, a report on the internal controls, and a report prepared in compliance with the provisions of the West Virginia Drinking Water Treatment Revolving Fund.

WV Legislature