WEST VIRGINIA CODE: §29-21-19

§29-21-19. Audits.

(a) The accounts of each public defender corporation shall be audited annually as soon as possible after the end of each state fiscal year. Such audits shall be conducted in accordance with generally accepted auditing standards by the State Tax Commissioner.

(b) The audits shall be conducted at the place or places where the accounts of the public defender corporation are normally kept. All books, accounts, financial records, reports, files, and other papers or property belonging to or in use by the public defender corporation and necessary to facilitate the audits shall be made available to the person or persons conducting the audits; and full facilities for verifying transactions with the balances and securities held by depositories, fiscal agents, and custodians shall be afforded to any such person.

(c) The report of the annual audit shall be filed with the agency and shall be available for public inspection during business hours at the principal office of the public defender corporation. The report of each such audit shall be maintained for a period of at least five years at the office of the agency.

WV Legislature