WEST VIRGINIA CODE: §31-18-24

§31-18-24. Annual audit; reports to Joint Committee on Government and Finance; information to joint committee or legislative auditor.

The Housing Development Fund shall cause an annual audit to be made by an independent certified public accountant of its books, accounts, and records, with respect to its receipts, disbursements, contracts, mortgages, leases, assignments, loans, and all other matters relating to its financial operations, including those of the Operating Loan Fund, the Land Development Fund, and the Mortgage Finance Bond Insurance Fund. The person performing such audit shall furnish copies of the audit report to the commissioner of finance and administration, where they shall be placed on file and made available for inspection by the general public. The person performing such audit shall also furnish copies of the audit report to the Speaker of the House of Delegates, the President of the Senate, and the majority and minority leaders of both houses. The audit report shall be transmitted to the Speaker of the House of Delegates, the President of the Senate, and the majority and minority leaders of both houses of the Legislature electronically. Further, the report shall be provided to the legislative librarian to be posted to the legislative website. No hard copy of the audit report shall be issued; however, upon request a hard copy shall be provided.

In addition to the foregoing annual audit report, the Housing Development Fund shall also render every six months to the Joint Committee on Government and Finance a report setting forth in detail a complete analysis of the activities, indebtedness, receipts, and financial affairs of such fund and the Operating Loan Fund, the Land Development Fund, Affordable Housing Fund, and the Mortgage Finance Bond Insurance Fund. Upon demand, the Housing Development Fund shall also submit to the Joint Committee on Government and Finance or the Legislative Auditor any other information requested by such committee or the Legislative Auditor. The report shall be available electronically only, and no hard copy of the report shall be issued; however, upon request a hard copy shall be provided.

WV Legislature