WEST VIRGINIA CODE: §31-19-13

§31-19-13. Reports by authority to Governor and Legislature.

As soon as possible after the close of each fiscal year, the authority shall make an annual report of its activities for the preceding fiscal year to the Governor and the Legislature. Each such report shall set forth a complete operating and financial statement covering the authority's operations during the preceding fiscal year. The authority shall cause an audit of its books and accounts to be made at least once each fiscal year by certified public accountants.

The cost of such audit shall be treated as a part of the cost of operation of the authority.