WEST VIRGINIA CODE: §4-2-4

§4-2-4. Powers of Auditor; reports.

(a) The Legislative Auditor shall have the following powers, which he or she may exercise as directed by the President of the Senate or the Speaker of the House of Delegates:

(1) To compile fiscal information for the Senate and the House of Delegates;

(2) To make an audit and analysis of the state budget, revenues, and expenditures during and between sessions of the Legislature;

(3) To make post audits of the revenues and expenditures of the spending units of the state government;

(4) To report any misapplication of state funds or erroneous, extravagant, or unlawful expenditures by any spending unit; and

(5) To ascertain facts and make recommendations to the Legislature concerning post-audit findings, the revenues and expenditures of the state, and of the organization and functions of the state and its spending units.

(b) In the exercise of these powers, as directed by the President of the Senate or the Speaker of the House of Delegates, the Legislative Auditor shall have the authority, by such means as are necessary, to require any person holding office in the state government or employed by the state to allow the Legislative Auditor to inspect the properties, equipment, facilities, and records of the various spending units, either before or after estimates are submitted, and before, during, and after sessions of the Legislature. Refusal by any person or the state government entity to allow such inspection shall be reported by the Legislative Auditor to the committee, the President of the Senate, or the Speaker of the House of Delegates.

(c) The Legislative Auditor may collect, and the spending unit shall pay, any or all of the costs associated with conducting the post audits from the spending unit being audited, when necessary and desirable. The Legislative Auditor shall render to the spending unit liable for the costs a statement of the costs as soon after the costs were incurred as practicable, and it is the duty of the spending unit to pay promptly in the manner that other claims and accounts are paid. All money received by the Legislative Auditor from this source shall be expended only for the purpose of covering the costs associated with such services, unless otherwise directed by the Legislature.

(d) Upon completion of a post audit, the Legislative Auditor shall report his or her findings and recommendations to the Legislature’s Post Audit Subcommittee and, after presentation, publish the report on the Post Audit Division website.

(e) The Legislative Auditor shall conduct all examinations and audits and may not use

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external auditing firms or entities to conduct them except as otherwise directed by the President of the Senate or the Speaker of the House of Delegates.

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