

# WEST VIRGINIA CODE: §4-2-4

## **§4-2-4. Duties of Auditor; filing reports.**

(a) It is the duty of the Legislative Auditor to compile fiscal information for the Senate and the House of Delegates, to make a continuous audit and analysis of the state budget, revenues and expenditures, during and between sessions of the Legislature, to make post audits of the revenues and expenditures of the spending units of the state government, at least once every two years, if practicable, to report any misapplication of state funds or erroneous, extravagant or unlawful expenditures by any spending unit, to ascertain facts and to 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) The Legislative Auditor may collect, and the department, agency or board shall pay, any or all of the costs associated with conducting the post audits from the department, agency or board being audited, when necessary and desirable. The Legislative Auditor shall render to the department, agency or board 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 department, agency or board 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.

(c) A copy of each report of audit when completed and certified shall be filed in the office of the department of finance and administration as a public record and a copy shall be filed with the Attorney General for any action he or she may consider necessary.