

WEST VIRGINIA CODE: §4-2-5

§4-2-5. Powers of Auditor.

The Legislative Auditor shall have the power and authority to examine the revenues, expenditures and performance of every spending unit of the state government and for these purposes 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 him to inspect the properties, equipment, facilities and records of the various agencies, departments, subdivisions or institutions of the state government for which appropriations are to be made or have been made, either before or after estimates therefor are submitted, and before, during and after the sessions of the Legislature. Refusal of any person to allow such inspection shall be reported by the Legislative Auditor to the committee.