WEST VIRGINIA CODE: §4-2-6

§4-2-6. Preparation of budgets and reports.

The Legislative Auditor shall prepare an appropriate budget for each spending unit, for each biennium for which appropriations are sought, in such form and with such itemization and other information as the committee shall prescribe, at least thirty days prior to any legislative session, and submit the same to the committee with the appropriate recommendations, together with such other findings and reports deemed necessary or required by the committee. He shall also report to the committee any misapplication of state funds and any erroneous, extravagant or unlawful expenditures by any spending unit, together with such other findings and reports as the committee shall require.