WEST VIRGINIA CODE CHAPTER 4 ARTICLE 2

WV Legislature

§4-2-1. Purpose of article.

The purpose of this article is to provide for the more expeditious and efficient study and management of the financial problems which at each session confront the Legislature, and to provide a tighter and more economical control by the Legislature over the revenues and expenditures of the state.

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§4-2-2. Definitions.

For the purposes of this article: "Committee" means the Joint Committee on Government and Finance of the Senate and House of Delegates.

"Full performance evaluation" means to determine for an agency whether or not the agency is operating in an efficient and effective manner and to determine whether or not there is a demonstrable need for the continuation of the agency, pursuant to the provisions of section ten, article ten of this chapter.

"Post audit" is the audit or review of governmental finances after they have been completed. The scope of a post audit includes audit or review of transactions pertaining to the financial operations of the various agencies of government on the state level, with verification of state revenues at the source and audit of expenditures all the way through the work to the recipient or beneficiary of the service.

"Preliminary performance review" means to determine for an agency whether or not the agency is performing in an efficient and effective manner and to determine whether or not there is a demonstrable need for the continuation of the agency pursuant to the provisions of section eleven, article ten of this chapter.

"Spending unit" means any department, agency, board, commission, officer, authority, subdivision or institution of the state government for or to which an appropriation has been made, or is to be made by the Legislature.

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§4-2-3. Appointment of Legislative Auditor; responsibility to Joint Committee on Government and Finance.

There is hereby created the position of Legislative Auditor who shall be appointed by the committee to serve at its will and pleasure. The Legislative Auditor shall be solely responsible to the committee.

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§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 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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§4-2-5. Powers of Auditor.

[Repealed.]

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

The Legislative Auditor shall compile revenue and budgetary reports, in such form and with such itemization and other information as the committee shall prescribe, at least 30 days prior to any legislative session, and submit them to the committee with appropriate recommendations, together with such other findings and reports deemed necessary or required by the committee. The Legislative Auditor 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.

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§4-2-7. Compensation and expenses of Auditor.

As compensation for his services the Legislative Auditor shall receive a sum to be fixed by the committee. He shall receive, in addition, the necessary traveling expenses incident to the performance of his duties.

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§4-2-8. Assistants and employees.

The Legislative Auditor may recommend that the committee employ such assistants or employees as the Legislative Auditor believes to be necessary for the efficient discharge of his or her tasks. The committee may, in its discretion, employ assistants and employees to aid the Legislative Auditor and fix their number and compensation.

WV Legislature

§4-2-9. Offices; working space.

The office of the Legislative Auditor shall be located at the state Capitol and shall be open at all reasonable times for the transaction of business.

All state departments, institutions or other agencies of the state government shall provide necessary comfortable space for the purpose of occupancy by employees of the office of the Legislative Auditor conducting post audits, full performance evaluations or preliminary performance reviews in the various departments, institutions or other agencies of the state, located conveniently at the state Capitol and at the several institutions or other agencies throughout the state.

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§4-2-10. Payment of compensation and expenses.

All compensation and expenses of the Legislative Auditor and his assistants and employees shall be paid out of the funds of the committee, or out of such other appropriations as may be made by the Legislature therefor.

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§4-2-11. Statutory references; transfer of postaudit functions.

Whenever any statute of the state refers to an officer or agency of the state whose functions and duties are by this article transferred to another officer or agency of the state, the reference shall be understood to be made to the officer or agency, as the case may be, to which the functions and duties have been transferred.

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§4-2-12. Severability.

If any provision hereof or the application thereof to any person, department or circumstance is held invalid, such invalidation shall not affect other provisions or applications of this article which can be given effect without the invalid provision or application, and to this end the provisions of this article are declared to be severable.

WV Legislature