WEST VIRGINIA CODE: §5-31-5

§5-31-5. Audits and annual reports.

(a) The operations of the foundation and the entities it supervises are subject to audit and review by the Attorney General.

(b) Each local government shall submit an annual financial report to the foundation no later than April 30 of each year specifying the amounts spent on approved purposes within the region during the previous fiscal year. A report for each region shall be prepared no later than 30 days thereafter. Each region's report shall incorporate the information disclosed in each local government's annual report. Each region's report shall specify: (1) The amount of opioid funds received; (2) the amount of opioid funds disbursed or applied during the previous fiscal year, broken down by categories of approved uses; and (3) impact information measuring or describing the progress of the approved use strategies. The foundation shall publish a consolidated report detailing annual financial expenditures within 15 days of the last day of the state fiscal year covered by the report.

WV Legislature