

# WEST VIRGINIA CODE: §5A-2B-2

## §5A-2B-2. Cost analysis and reporting.

- (a) On or before July 1, 2018, the Department of Administration shall develop a cost-performance assessment for use by each state spending unit to measure costs of that spending unit providing its own accounting and financial reporting services.
- (b) Beginning April 1, 2019, and each year thereafter, all state spending units shall report annually to the Shared Services Section information related to costs of providing accounting and financial reporting services based upon the metrics identified by the Shared Services Section in the cost-performance assessment. The deputy director shall evaluate the cost information provided by spending units to determine if the same services could be provided by the Shared Services Section at a lower cost and in a more efficient manner.
- (c) On or before July 1, 2019, the deputy director shall report to the Governor and the Joint Committee on Government and Finance the results of the cost-performance assessment documenting the amount each state spending unit incurs for accounting services, and make recommendations for providing the services through the Shared Services Section.
- (d) The deputy director shall report annually, on or before December 31 of each year, to the Governor and the Joint Committee on Government and Finance the cost savings and efficiencies resulting from providing accounting and financial reporting services by the Shared Services Section.
- (e) The Department of Administration is authorized to promulgate legislative rules, including emergency rules, to develop the assessment, any forms necessary for reporting costs, and any other information necessary pursuant to §29A-3-1 et seq. of this code.