WEST VIRGINIA CODE: §5A-2B-2

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

(a) The Department of Administration shall maintain 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) Annually, on or before April 1, all state spending units shall report 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) Annually, on or before December 31, the deputy director shall report 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.

(d) The Department of Administration may 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.

(e) This section does not apply to the Legislature.

WV Legislature