WEST VIRGINIA CODE: §5A-2B-3

§5A-2B-3. Applicability and exemptions.

(a) Those spending units with a cost-performance assessment greater than the baseline cost set by the Shared Services Section, as determined by the provisions set forth in §5A-2B-2 of this code, shall enter into an agreement with the Shared Services Section for the provision of accounting and financial services.

(b) Any spending unit seeking accounting and financial reporting services may voluntarily request an agreement for the provision of accounting and financial reporting services by the Shared Services Section.

(c) Those spending units with one full-time equivalent position or less dedicated to providing accounting and financial reporting services shall enter into an agreement with the deputy director of the Shared Services Section for the provision of accounting and financial reporting services, provided the deputy director determines the implementation of the agreement would be feasible and documents that the agreement will result in cost savings or efficiencies to the state.

(d) Those spending units that fail to provide any required report or information to the Department of Administration necessary for the completion of any required federal report, including the single audit required by the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156, as well as any subsequent amendments, by the deadlines established by the Department of Administration will be given a one-year probationary period with a plan of corrective action defined by the Department of Administration.

(1) The plan of corrective action shall include defined benchmarks for completing all reports or information necessary for the consolidated annual financial report by the deadline in the next fiscal year.

(2) If a spending unit fails to meet established deadlines by the end of the probationary period, the spending unit shall, at the deputy director’s discretion, enter into an agreement for the provision of accounting and financial reporting services by the Shared Services Section.

(e) The deputy director may decline to enter into an agreement under this section only upon a determination that the complexities of providing accounting, financial reporting, and budgeting services to the spending unit exceed the expertise of the Shared Services Section and that developing that expertise would outweigh any potential cost savings to the state.

(f) When a spending unit has entered into an agreement with the Shared Services Section for

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the provision of accounting and financial reporting services pursuant to subsection (a) of this section, the spending unit may cancel the agreement at the end of the fiscal year when documentation showing the spending unit can provide the services at a lower cost to the state is approved by the deputy director.

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