WEST VIRGINIA CODE: §6-9-8A

§6-9-8a. Audit cost amnesty program.

(a) Notwithstanding any other code provision to the contrary, the chief inspector shall establish a one time audit cost amnesty program to be conducted during the 2014 fiscal year.

(b) The amnesty program shall apply only to:

(1) Audits conducted by the chief inspector; and

(2) Audit costs that are for fiscal years prior to the two most recent audits completed or in progress as of July 1, 2013.

(c) The chief inspector shall establish procedures and forms for processing applications to the program.

(d) An entity is not eligible to participate in the amnesty program unless fees related to its two most recent audits completed or in progress as of July 1, 2013, have been paid in full prior to its request for amnesty.

WV Legislature