

# WEST VIRGINIA CODE: §6-9B-4

## §6-9B-4. Contents of the searchable website.

(a) The Auditor shall include as part of the searchable financial transparency website the following content for a given fiscal year and the 3 immediately preceding fiscal years:

(1) The name and the address, principal location or residence of the recipients of a given funding action or expenditure: Provided, That all federal and state laws and regulations and rules regarding the confidentiality of information and privacy apply;

(2) The amount of funds expended in a given funding action or expenditure;

(3) The governmental agency making a given funding action or expenditure;

(4) The funding source a given funding action or expenditure;

(5) The budget program or activity related to a given funding action or expenditure; and

(6) Additional information as to the funding action or expenditure the Auditor deems valuable for the public.

(b) The searchable financial transparency website shall be updated periodically as new data becomes available. All governmental agencies shall provide to the Auditor, in a format specified by the Auditor, all data that is required to be included in the searchable financial database website no later than 30 days after the data becomes available to the agency. The Auditor shall provide guidance and specifications to governmental agencies to promote compliance with this section.

(c) The Auditor shall make publicly known those governmental agencies that have failed to comply with the requirements of this article.