WEST VIRGINIA CODE CHAPTER 6 ARTICLE 9B

WV Legislature

§6-9B-1. Legislative findings.

(a) The Legislature finds that taxpayers should be able to easily access the details of how the state is spending their tax dollars and what performance results are achieved for those expenditures. It is the intent of the Legislature, therefore, to direct the State Auditor to create and maintain a searchable financial transparency website detailing where, how much, and for what purpose taxpayer moneys in state government are expended.

(b) It is also the intent of the Legislature that the searchable website be made compatible for future inclusion of counties or municipalities that desire to have their own searchable financial transparency website.

WV Legislature

§6-9B-2. Definitions.

For the purpose of this article:

(a) “Auditor” means the State Auditor of West Virginia, by himself or herself, or by any person appointed, designated or approved by the State Auditor to perform the service.

(b) “Funding action or expenditure” includes details on the type of spending (grant, contract, appropriations, etc.). This includes, but is not limited to, tax exemptions, tax credits or any expenditure from any civil contingency or similar fund. Where possible, a hyperlink to the actual grants or contracts shall be provided.

(c) “Funding source” means the state account from which the funding action or expenditure is appropriated.

(d) “Governmental Agency” means a state department, office, board, commission, bureau, division, institution or institution of higher education under the direction and control of the Executive Branch, Legislative Branch or Judicial Branch of state government. This includes individual state agencies and programs, elected offices, as well as those programs and activities that cross agency lines.

(e) “Recipients” means any individual, person, corporation, association, union, limited liability corporation, limited liability partnership, legal business entity including nonprofit organizations, grantee, contractor or any county, municipal or other local government entity that directly receives the benefit of a funding action or expenditure.

(f) “Searchable financial transparency website” means a website that allows the public at no cost to search and aggregate information regarding the state’s budget and spending.

WV Legislature

§6-9B-3. Searchable financial transparency website created.

No later than July 1, 2018, the State Auditor shall develop and make publicly available a searchable financial transparency website containing the information specified in §6-9B-4 of this code.

WV Legislature

§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.

WV Legislature