WEST VIRGINIA CODE: §6-9D-1

§6-9D-1. Legislative findings.

(a) The Legislature finds:

(1) That local governments are instrumentalities of this state, and the Legislature must act for the public health, safety and welfare of its citizens to promote fiscal integrity of local governments to prevent future emergencies;

(2) That negative economic changes, waste, fraud or abuse by public officials, or a combination thereof, necessarily result in a significant impact on the revenues and effectiveness of local governments, and cause significant indebtedness without any current possibility for recovery; and

(3) That the failure of a local government to take actions on its own to address such a condition will adversely affect the health, safety and welfare not only of the residents of the local government, but also of other people of the state.

(b) It is the intent of the Legislature to direct the State Auditor or a designee to:

(1) Take necessary and appropriate actions to limit and restrict the powers of local governments to prevent the abuse of statutory powers;

(2) Require reports and examinations of their financial condition, transactions, operations and undertakings;

(3) Ensure the fiscal integrity of local governments so that they may provide for the health, safety and welfare of their citizens; and

(4) Determine if local governments have paid due principal and interest on their debt obligations, meet financial obligations to their employees, vendors and suppliers, and provide for proper financial accounting procedures, budgeting and taxing practices.

(c) The Legislature further finds that the fiscal emergency conditions described in this article result from and constitute abuses of the powers of a local government to borrow money, contract debts and levy taxes, and that those conditions impair and threaten the health, safety and welfare of the people of the state within and beyond the local government.

WV Legislature