WEST VIRGINIA CODE: §6-9D-3

§6-9D-3. Auditable Condition of Local Governments.

Notwithstanding the powers and duties granted to the State Auditor in §6-6-1 *et seq*. the State Auditor or designee may determine that a local government's accounts, records, files, or reports have not been maintained in accordance with §6-9-2 of this code. The State Auditor or designee shall notify the local government, in writing, of the deficiencies present and the action necessary to present the accounts, records, files, or reports in an auditable condition. Furthermore, the State Auditor or designee may prescribe the deadline for the local government in completing the necessary action and institute a fiscal monitoring plan to improve the local government's financial records.

WV Legislature