WEST VIRGINIA CODE: §6-9D-8

§6-9D-8. Determining existence of fiscal emergency conditions.

(a) The existence of fiscal emergency conditions as set forth in §6-9D-9 of this code shall be determined by the State Auditor or a designee as set forth in rules authorized pursuant to this article. Fiscal emergency condition determinations shall be set forth in written reports by the State Auditor or a designee, which shall be filed with the governing body, the State Treasurer, Secretary of State, Governor, and Legislative Auditor.

(b) In making such determination, the State Auditor or a designee may rely on reports or other information filed or otherwise made available by the local government, accountants' reports, or other sources and data the State Auditor or a designee considers reliable for such purpose. The determination of a fiscal emergency condition may be made without need of the specific amounts noted related to such conditions.

WV Legislature