WEST VIRGINIA CODE: §6B-3-11

§6B-3-11. Compliance audits.

(a) The Commission shall initiate, by lottery, random audits of lobbyist registration statements and disclosure reports required to be filed under this chapter on or after July 1, 2005: Provided, That the Commission may not conduct compliance audits pursuant to this section until it has proposed for promulgation and received final approval from the Legislature of a legislative rule in accordance with the provisions of chapter twenty-nine-a of this code setting forth, among other things, the manner in which the audit is to be conducted, the information, documents and materials to be considered during the audit, the selection and qualification of the Auditor(s), the audit procedures to be employed by the Auditors and the preparation and contents of any post-audit reports.

(b) The Commission may hold up to four lotteries per year. The number of lotteries held within a given year will be a matter within the Commission's discretion.

(c) The number of audits to be conducted will be determined by the Commission through resolutions adopted at public meetings and based on various factors, including the complexity, results and time required to complete the audits.

(d) No lobbyist or lobbyist's employer will be subject to a random audit more than once in any 24-month period.

WV Legislature