WEST VIRGINIA CODE: §8-5-20

§8-5-20. Triennial audits of certain associations and organizations.

(a) Any voluntary association or other membership organization, whether nonprofit or for profit, the majority of the membership of which is comprised of municipalities of this state or of persons who hold elected or appointed municipal offices in this state, and which annually receives more than $5,000 in public moneys from the various municipalities of this state to pay the membership dues of municipalities or elected or appointed municipal officials, shall file with the secretary of tax and revenue on a triennial basis, beginning July 1, 1997, an audit of the receipt and disbursement of funds. The period covered by the audit shall be the previous three years or for the years since the last such audit.

(b) Any audit required by the provisions of this section shall be performed by an independent certified public accountant.

(c) Any voluntary association or membership organization subject to the provisions of this section which fails or refuses to file an audit shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $1,000 nor more than $5,000.

WV Legislature