WEST VIRGINIA CODE: §9-5-17

§9-5-17. Nonprofit agency or facility, in receipt of Medicaid moneys, shall provide annual accounting of gross receipts and disbursements including salaries.

Any nonprofit health care agency or facility which receives Medicaid moneys shall, as a condition of the receipt of same, provide an annual accounting of that facility's or provider's receipts and disbursements, including the total salaries of all employees and administrators, with one copy of same to be submitted to the Joint Committee on Government and Finance and one copy submitted to the health care cost review authority on or before the fifteenth day of the first month of the year, for the preceding year.