WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1955

ENROLLED

HOUSE BILL No. 31

(By Mr. )

PASSED Mar 10 1955

In Effect July 1, Passage

Filed in the Office of the Secretary of State
MAR 18 1955

D. PITT O'BIEN
SECRETARY OF STATE
AN ACT to repeal sections ten and eleven, article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and to amend article two, chapter four thereof by adding thereto two new sections, to be designated sections four-a and six-a, all relating to the audit of the accounts of state officers, departments, agencies, boards and commissions, and to the preparation and publication of reports of such audit.

Be it enacted by the Legislature of West Virginia:

That sections ten and eleven, article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed, and that article two, chapter four thereof be amended by adding thereto two new sections, to be designated sections four-a and six-a, to read as follows:

Section 4-a. Post-Audit of State Financial Transac-
It shall also be the duty of the legislative auditor to make a post-audit of the financial transactions and operation of all state officers, departments, agencies, boards and commissions, including a review of the program of each in order to determine whether applicable governing statutes have been complied with. The scope of such audit and review shall include the responsibility for verification of state revenues at the source and the tracing of all expenditures until they reach the ultimate recipients or beneficiaries.

In order to accomplish the purposes of this section, all rights, powers, duties and privileges heretofore vested in, exercised or enjoyed by the chief inspector and supervisor of public offices with respect to the auditing of the financial affairs of state officers, departments, agencies, boards and commissions, shall, on and after the first day of July, one thousand nine hundred fifty-five, be vested in, exercised and enjoyed by the legislative auditor. All papers, blanks, reports, documents and records relating to former annual reports of the chief inspector and supervisor of public offices, and in his possession,
custody or control, shall be made available for inspection or other use by the legislative auditor.

Sec. 6-a. Publication of Annual Report.—The legislative auditor shall, as soon as may be practicable after the end of each fiscal year, cause to be compiled and printed in pamphlet or book form an annual report of his audit and review of state financial transactions as required by section four-a of this article. Such report shall show among other things all sources of revenue and all purposes for which money was expended, and shall be submitted to the committee and to the governor.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect. July 1, 1955, passage

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within...this the 16th
day of March, 1955.

William C. Marland
Governor

Filed in the Office of the Secretary of State of West Virginia, MAR 18, 1955.

D. Pitt O'Brien
Secretary of State