

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1955



ENROLLED

HOUSE BILL No. 31

(By Mr. Amos)



PASSED Mar 10 1955

In Effect July 1, 55 Passage



Filed in the Office of the Secretary of State
of West Virginia
MAR 18 1955
D. PITT O'BRIEN
SECRETARY OF STATE

ENROLLED

House Bill No. 31

(By MR. BOWLES AND MR. UNDERWOOD)

[Passed March 10, 1955; in effect July 1, 1955.]

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eleven, article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed, and that article two, chapter four thereof be amended by adding thereto two new sections, to be designated sections four-a and six-a, to read as follows: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

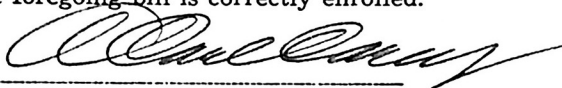
2 tions.—It shall also be the duty of the legislative auditor
3 to make a post-audit of the financial transactions and
4 operation of all state officers, departments, agencies,
5 boards and commissions, including a review of the pro-
6 gram of each in order to determine whether applicable
7 governing statutes have been complied with. The scope
8 of such audit and review shall include the responsibility
9 for verification of state revenues at the source and the
10 tracing of all expenditures until they reach the ulti-
11 mate recipients or beneficiaries.

12 In order to accomplish the purposes of this section, all
13 rights, powers, duties and privileges heretofore vested
14 in, exercised or enjoyed by the chief inspector and su-
15 pervisor of public offices with respect to the auditing of
16 the financial affairs of state officers, departments, agen-
17 cies, boards and commissions, shall, on and after the first
18 day of July, one thousand nine hundred fifty-five, be
19 vested in, exercised and enjoyed by the legislative aud-
20 itor. All papers, blanks, reports, documents and records
21 relating to former annual reports of the chief inspector
22 and supervisor of public offices, and in his possession,

23 custody or control, shall be made available for inspection
24 or other use by the legislative auditor.

25 Sec. 6-a. *Publication of Annual Report.*—The legisla-
26 tive auditor shall, as soon as may be practicable after
27 the end of each fiscal year, cause to be compiled and
28 printed in pamphlet or book form an annual report of his
29 audit and review of state financial transactions as re-
30 quired by section four-a of this article. Such report shall
31 show among other things all sources of revenue and all
32 purposes for which money was expended, and shall be
33 submitted to the committee and to the governor.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.



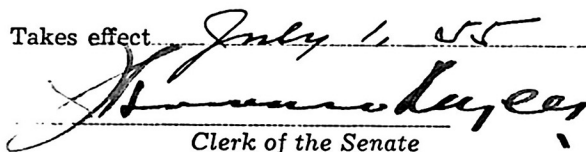
Chairman Senate Committee



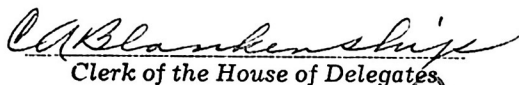
Chairman House Committee

Originated in the House of Delegates

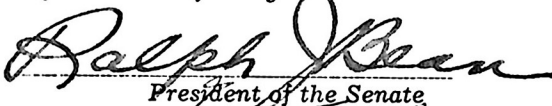
Takes effect July 1, 55 passage



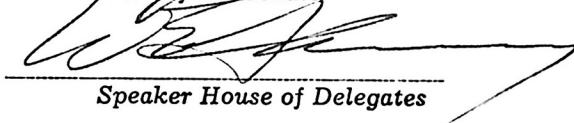
Clerk of the Senate



Clerk of the House of Delegates



President of the Senate



Speaker House of Delegates

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



Governor

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D. PITT O'BRIEN
SECRETARY OF STATE