

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1959

## ENROLLED

SENATE BILL NO. 17

(By Mr. Beam, Mr. President  
and Mr. Carrigan)

PASSED March 11 1959

In Effect From Passage



Filed in Office of the Secretary of State  
of West Virginia MAR 20 1959  
JOE F. BURDETT  
SECRETARY OF STATE

**ENROLLED**

**Senate Bill No. 17**

(By MR. BEAN, MR. PRESIDENT, AND MR. CARRIGAN)

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[Passed March 11, 1959; in effect from passage.]

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AN ACT to amend article two, chapter four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section designated section twelve; and to further amend said article two by amending and reenacting sections two, four, nine, ten and eleven, all relating to the legislative auditor.

*Be it enacted by the Legislature of West Virginia:*

That article two, chapter four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section designated section twelve; and that sections two, four, nine, ten and eleven of said article two be amended and reenacted, all to read as follows:

Section 2. *Definitions.*—For the purposes of this article:

2     “Committee” means the joint committee on government  
3     and finance of the Senate and House of Delegates.

4     “Spending unit” means any department, agency, board,  
5     commission, officer, authority, subdivision or institution  
6     of the state government for or to which an appropriation  
7     has been made, or is to be made by the Legislature.

8     “Post audit” is the audit or review of governmental  
9     financial transactions after they have been completed.

10    The scope of a post audit includes audit or review of trans-  
11    actions pertaining to the financial operations of the vari-  
12    ous agencies of government on the state level, with verifi-  
13    cation of state revenues at the source and audit or ex-  
14    penditures all the way through any such transaction or  
15    operation to the ultimate recipient or beneficiary of the  
16    expenditure or service.

Sec. 4. *Duties; Transfer of Post Audit Functions.*—It  
2    shall be the duty of the legislative auditor to compile  
3    fiscal information for the Senate and House of Delegates,  
4    to make a continuous audit and analysis of the state  
5    budget, revenues and expenditures, during and between

6 sessions of the Legislature, to make post audits of the  
7 revenues and expenditures of the spending units of the  
8 state government, at least once every two years, if prac-  
9 ticable, to report any misapplication of state funds or  
10 improper or unlawful expenditures by any spending unit,  
11 to ascertain facts and to make recommendations to the  
12 Legislature concerning post audit findings, the revenues  
13 and expenditures of the state and of the organization and  
14 functions of the state and its spending units.

15 A copy of any such report or audit when completed and  
16 certified shall be filed in the office of the department of  
17 finance and administration as a public record.

ok JHw  
(by TC)  
Sec. 9. *Officers; Working Space.*—The office of the legis-

2 lative auditor shall be located at the state capitol and shall  
3 be open at all reasonable times for the transaction of  
4 business.

5 All spending units of the state government shall, upon  
6 request by the legislative auditor, provide necessary com-  
7 fortable space for the purpose of occupancy by the legisla-  
8 tive auditor and his agents or employees in making audits  
9 in the various departments, institutions or other agencies

10 of the state, located conveniently at the state capitol and  
11 at the several institutions or other agencies throughout  
12 the state.

Sec. 10. *Expenses*.—All compensation and expenses of  
2 the legislative auditor and his assistants and employees  
3 shall be paid out of the funds of the committee, or out of  
4 such other appropriations as may be made by the Legisla-  
5 ture therefor.

Sec. 11. *Statutory References*.—Whenever any statute  
2 of the state refers to an officer or agency of the state whose  
3 functions and duties are by this article transferred to  
4 another officer or agency of the state, the reference shall  
5 be understood to be made to the officer or agency, as the  
6 case may be, to which the functions and duties have been  
7 transferred.

Sec. 12. *Severability*.—If any provision hereof or the ap-  
2 plication thereof to any person, department or circum-  
3 stance is held invalid, such invalidation shall not affect  
4 other provisions or applications of this article which can  
5 be given effect without the invalid provision or applica-

6 tion, and to this end the provisions of this article are de-  
7 clared to be severable.

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

W. N. Jasper Jr.  
Chairman Senate Committee

Eudora Andrews  
Chairman House Committee

Originated in the Senate.

Takes effect From passage.

William H. Keyser  
Clerk of the Senate

W. A. Blankenship  
Clerk of the House of Delegates

Ralph Bean  
President of the Senate

H. R. Paulay  
Speaker House of Delegates

The within retold this the 20th  
day of March, 1959.

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Governor

