WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1959

ENROLLED
SENATE BILL NO. 17

(By Mr. [Signature] and Mr. [Signature])

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
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:

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

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

“Post audit” is the audit or review of governmental financial transactions after they have been completed. The scope of a post audit includes audit or review of transactions pertaining to the financial operations of the various agencies of government on the state level, with verification of state revenues at the source and audit or expenditures all the way through any such transaction or operation to the ultimate recipient or beneficiary of the expenditure or service.

Sec. 4. Duties; Transfer of Post Audit Functions.—It shall be the duty of the legislative auditor to compile fiscal information for the Senate and House of Delegates, to make a continuous audit and analysis of the state budget, revenues and expenditures, during and between
sessions of the Legislature, to make post audits of the revenues and expenditures of the spending units of the state government, at least once every two years, if practicable, to report any misapplication of state funds or improper or unlawful expenditures by any spending unit, to ascertain facts and to make recommendations to the Legislature concerning post audit findings, the revenues and expenditures of the state and of the organization and functions of the state and its spending units.

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

Sec. 9. Officers; Working Space.—The office of the legislative auditor shall be located at the state capitol and shall be open at all reasonable times for the transaction of business.

All spending units of the state government shall, upon request by the legislative auditor, provide necessary comfortable space for the purpose of occupancy by the legislative auditor and his agents or employees in making audits in the various departments, institutions or other agencies.
of the state, located conveniently at the state capitol and at the several institutions or other agencies throughout the state.

Sec. 10. Expenses.—All compensation and expenses of the legislative auditor and his assistants and employees shall be paid out of the funds of the committee, or out of such other appropriations as may be made by the Legislature therefor.

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

Sec. 12. Severability.—If any provision hereof or the application thereof to any person, department or circumstance is held invalid, such invalidation shall not affect other provisions or applications of this article which can be given effect without the invalid provision or applica-
tion, and to this end the provisions of this article are de-
clared to be severable.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect From passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor