WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1961

ENROLLED

HOUSE BILL No. 50

(By Mr. Sniffen and Mr. Seibert)

PASSED March 10, 1961

In Effect from Passage

Filed in Office of the Secretary of State
of West Virginia MAR 17, 1961
JOE F. BURDETT
SECRETARY OF STATE
ENROLLED

House Bill No. 50

(By Mr. Speaker, Mr. Singleton, and Mr. Seibert)

[Passed March 10, 1961; in effect from passage.]

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

Be it enacted by the Legislature of West Virginia:

That sections two, four, nine, ten and eleven, article two, chapter four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted, and that said article two be further amended by adding thereto a new section, designated section twelve, 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.
"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 finances 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 of expenditures all the way through the work to the recipient or beneficiary of the service.

Sec. 4. Duties.—It shall be the duty of the legislative auditor to compile fiscal information for the senate and the 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 erroneous, extravagant 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 each such report of audit when completed
and certified shall be filed in the office of the department
of finance and administration as a public record and a copy
shall be filed with the attorney general for any action he
may deem necessary.

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

All state departments, institutions or other agencies of
the state government shall provide necessary comfort-
able space for the purpose of occupancy by the post
auditors in making audits in the various departments,
institutions or other agencies of the state, located con-
veniently at the state capitol and at the several institu-
tions 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; Transfer of Post Audit Functions.—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 application, and to this end the provisions of this article are declared 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 House.

Takes effect...from...passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within...appended...this the...17th...day of...March...1961.

Governor

Filed in Office of the Secretary of State of West Virginia MAR 17 1961
JOE F. BURDETT
SECRETARY OF STATE