

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1961



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ENROLLED

HOUSE BILL No...50.....

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(By Mr. Singleton 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.

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 appropria-
7 tion has been made, or is to be made by the Legislature.

8 "Post audit" is the audit or review of governmental
9 finances after they have been completed. The scope of
10 a post audit includes audit or review of transactions per-
11 taining to the financial operations of the various agencies
12 of government on the state level, with verification of state
13 revenues at the source and audit of expenditures all the
14 way through the work to the recipient or beneficiary of
15 the service.

 Sec. 4. *Duties.*—It shall be the duty of the legislative
2 auditor to compile fiscal information for the senate and the
3 house of delegates, to make a continuous audit and analy-
4 sis of the state budget, revenues and expenditures, during
5 and between sessions of the Legislature, to make post
6 audits of the revenues and expenditures of the spending
7 units of the state government, at least once every two
8 years, if practicable, to report any misapplication of state
9 funds or erroneous, extravagant or unlawful expenditures

10 by any spending unit, to ascertain facts and to make
11 recommendations to the legislature concerning post audit
12 findings, the revenues and expenditures of the state and
13 of the organization and functions of the state and its
14 spending units.

15 A copy of each such report of audit when completed
16 and certified shall be filed in the office of the department
17 of finance and administration as a public record and a copy
18 shall be filed with the attorney general for any action he
19 may deem necessary.

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

24 All state departments, institutions or other agencies of
25 the state government shall provide necessary comfort-
26 able space for the purpose of occupancy by the post
27 auditors in making audits in the various departments,
28 institutions or other agencies of the state, located con-
29 veniently at the state capitol and at the several institu-
30 tions or other agencies throughout 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
4 of such other appropriations as may be made by the
5 legislature therefor.

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

Sec. 12. *Severability.*—If any provision hereof or the
2 application 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
7 declared to be severable.

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

Harold Davis, Jr.
Chairman Senate Committee

Mrs. M. M. Withrow
Chairman House Committee

Originated in the House.

Takes effect from passage.

William Thomas
Clerk of the Senate

W. Blankenship
Clerk of the House of Delegates

Harold W. Carson
President of the Senate

Julius W. Singleton
Speaker House of Delegates

The within approved this the 17th
day of March, 1961.

Wm. Barron
Governor

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of West Virginia MAR 17 1961
JOE F. BURDETT
SECRETARY OF STATE

