WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1976

ENROLLED
SENATE BILL NO. 320
(By Mr.)

PASSED February 24, 1976
In Effect ninety days from Passage

FILED IN THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA
 THIS DATE 3/5/76
AN ACT to amend and reenact section nine, article one, chapter twenty of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to organization and administration of the department of natural resources and requiring the director of the department to establish and maintain a uniform bookkeeping system and an internal auditing system for all state parks.

Be it enacted by the Legislature of West Virginia:

That section nine, article one, chapter twenty of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 1. ORGANIZATION AND ADMINISTRATION.


1 Subject to any controlling rules and regulations of the department of finance and administration relating to state fiscal management policies and practices, the director shall establish in the department an adequate budget, finance and accounting system which will currently and accurately reflect the fiscal operations and conditions of the department at all times. The department's accounting and auditing services shall be on a fiscal-year basis.

2 The director shall select and designate a competent and qualified person as department fiscal officer who, under the supervision of the director, shall be responsible for all budget, finance and accounting services of the department.

3 All moneys received by the department shall be recorded and shall be paid as special revenue to the department of natural resources, as provided in paragraph (i), section two, article two, chapter twelve of this code, except in
cases wherein certain receipts of the department are by specific provisions of this chapter required to be paid into some special fund or funds.

The director shall establish and maintain a uniform bookkeeping system for all state parks. The system shall be designed so that every financial transaction, excluding those under concessionaire license agreements, that takes place involving each state park respectively shall be recorded by the superintendent thereof. Ledgers of such transactions shall be maintained by the superintendent in each state park.

The director shall establish and maintain an internal auditing system for all state parks. The director is hereby authorized to employ at least two internal auditors who shall perform continuous internal audits of the ledgers and financial transactions in each state park, including those of state park concessionaires. The results of the internal audits shall be reported to the legislative auditor quarterly.
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.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 4th day of March, 1976

Governor
PRESENTED TO THE GOVERNOR

Date 2/23/76
Time 4:00 p.m.