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OFFICE OF
SECRETARY OF STATE
STATE OF WEST VIRGINIA

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1976



ENROLLED

SENATE BILL NO. 320

(By Mr. Lusman)



PASSED February 24, 1976

In Effect ninety days from Passage

Handwritten marks on the left margin, including a large '0' and other scribbles.

FILED IN THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA

THIS DATE 3/5/76

ENROLLED
Senate Bill No. 320
(By MR. SUSMAN)

[Passed February 24, 1976; in effect ninety days from passage.]

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.

§20-1-9. Fiscal management.

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

9 The director shall select and designate a competent and
10 qualified person as department fiscal officer who, under
11 the supervision of the director, shall be responsible for all
12 budget, finance and accounting services of the department.
13 All moneys received by the department shall be recorded
14 and shall be paid as special revenue to the department of
15 natural resources, as provided in paragraph (i), section
16 two, article two, chapter twelve of this code, except in

17 cases wherein certain receipts of the department are by
18 specific provisions of this chapter required to be paid into
19 some special fund or funds.

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

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

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

James L. Davis
Chairman Senate Committee

Barney C. Johnston
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

J. J. Gillen
Clerk of the Senate

A. Blankenship
Clerk of the House of Delegates

W. T. Butterfield Jr.
President of the Senate

Lewis N. McMane
Speaker House of Delegates

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

Arch A. Stange
Governor



PRESENTED TO THE
GOVERNOR

Date 2/27/76

Time 4:00 p.m.