

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-30-82

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1982

— ● —

ENROLLED

Com. Sub. for
HOUSE BILL No. 1322

(By Mr. Smith + Mrs. Burdette)

— ● —

Passed March 13, 1982

In Effect Ninety Days From Passage

ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 1322

(By MR. SMITH and MR. BURDETTE)

[Passed March 13, 1982; in effect ninety days from passage.]

AN ACT to amend and reenact section seven, article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to requiring the state tax commissioner, as chief inspector of public offices, to take certain bids on municipal audits from private accountants and to contract with said accountants for said audits in certain situations where less costly.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 9. SUPERVISION OF PUBLIC OFFICES.

§6-9-7. Examinations into affairs of local public officers.

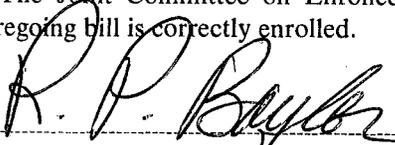
1 (a) The chief inspector shall have power by himself, or
2 by any person appointed by him to perform the service, to
3 examine into all financial affairs of every local governmental
4 office or political subdivision and all boards, commissions,
5 authorities, agencies or other offices created under authority
6 thereof and shall make such an examination at least once a
7 year, if practicable. On every such examination, inquiry

8 shall be made as to the financial conditions and resources of
9 the agency having jurisdiction over the appropriations and
10 levies disbursed by the office and whether the requirements
11 of the constitution and statutory laws of the state and the
12 ordinances and orders of the agency have been properly
13 complied with and also inquire into the methods and ac-
14 curacy of the accounts and such other matters of audit and
15 accounting as the chief inspector may prescribe. He or
16 any authorized assistant may issue subpoenas and compulsory
17 process, direct the service thereof by any sheriff, compel the
18 attendance of witnesses and the production of books and
19 papers at any designated time and place, selected in their
20 respective county, and administer oaths. If any person re-
21 fuses to appear before the chief inspector or his authorized
22 assistant when required so to do, refuses to testify on any
23 matter or refuses to produce any books or papers in his
24 possession or under his control, he is guilty of a misdemeanor,
25 and, upon conviction thereof, shall be fined not more than
26 one hundred dollars and imprisoned in the county jail not
27 more than six months. Willful false swearing in such examina-
28 tions is punishable as such. A report of each examination
29 shall be made in duplicate, one copy to be filed in the office
30 of the state tax commissioner and one in the auditing depart-
31 ment of the agency. If any such examination discloses mis-
32 feasant, malfeasant or nonfeasant in office on the part
33 of any public officer or employee, a certified copy of the
34 report shall be filed with the proper legal authority of the
35 agency, the prosecuting attorney of the county wherein the
36 agency is located and with the attorney general for such legal
37 action as is proper. At the time of the filing of such certified
38 audit, the chief inspector shall notify the proper legal au-
39 thority, the prosecuting attorney and the attorney general in
40 writing of his recommendation as to the legal action that
41 the chief inspector considers proper, whether criminal prose-
42 cution or civil action to effect restitution, or both. If the
43 proper legal authority or prosecuting attorney, within nine
44 months of the receipt of such certified audit and recommen-
45 dations, refuses, neglects or fails to take efficient legal action
46 by a civil suit to effect restitution or by prosecuting criminal
47 proceedings to a final conclusion, in accordance with such

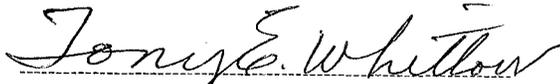
48 recommendations, the chief inspector may institute the neces-
49 sary proceedings or participate therein and prosecute the pro-
50 ceedings in any court of the state to a final conclusion.

51 (b) When requested by the governing body of a munici-
52 pality, the chief inspector shall take bids on the audit of that
53 municipality, and if he finds that a reputable certified public
54 accountant or registered public accountant outside the state
55 tax department can conduct the audit at a cost lower than
56 if the department did it, and if said accountant meets all
57 criteria set forth by chief inspector, he shall contract with
58 such accountant for such audit: *Provided*, That the chief
59 inspector may elect to conduct the audit of a municipality
60 with one or more members of his audit staff where, in the
61 opinion of the chief inspector, a special or unusual situation
62 exists.

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



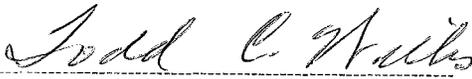
Chairman Senate Committee



Chairman House Committee

Originating in the House.

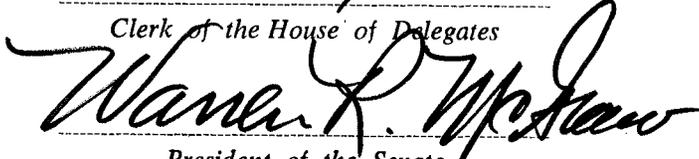
Takes effect ninety days from passage.



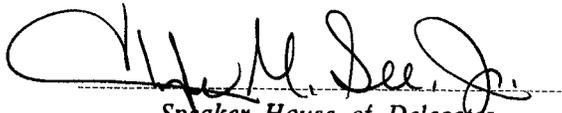
Clerk of the Senate



Clerk of the House of Delegates

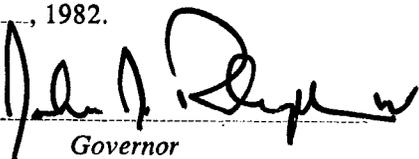


President of the Senate



Speaker House of Delegates

The within is approved this the 30
day of March, 1982.



Governor

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SECY. OF STATE