WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1994

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ENROLLED

HOUSE BILL No. HB 163

(By Delegate Mr. Speaker, Mr. Chamber)

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Passed March 12, 1994

In Effect 90 Days from Passage
AN ACT to amend and reenact section four, article two, chapter four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the duties of the legislative auditor; allowing the legislative auditor to charge the costs of conducting a post audit to the agency being audited; use of funds received; and filing copies of audit.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 2. LEGISLATIVE AUDITOR; POWERS; FUNCTIONS; DUTIES; COMPENSATION.

§4-2-4. Duties of auditor; filing reports.

(a) It is 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.

(b) The legislative auditor may collect, and the
department, agency or board shall pay, any or all of the
costs associated with conducting the post audits from the
department, agency or board being audited, when
necessary and desirable. The legislative auditor shall
render to the department, agency or board liable for the
costs a statement of the costs as soon after the costs were
incurred as practicable, and it is the duty of the
department, agency or board to pay promptly in the
manner that other claims and accounts are paid. All
money received by the legislative auditor from this
source shall be expended only for the purpose of
covering the costs associated with such services, unless
otherwise directed by the Legislature.

(c) A copy of each 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 or she may consider necessary.
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 of the House of Delegates

The within is hereby approved this the 30th day of ____________________, 1994.

Governor