WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1995

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ENROLLED

SENATE BILL NO. 433

(By Senator (Wooton, et al.)

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PASSED MARCH 9, 1995
In Effect 90 Days From Passage
ENROLLED

Senate Bill No. 433

(By Senators Wooton, Anderson, Yoder, Wagner and Scott)

[Passed March 9, 1995; in effect ninety days from passage.]

AN ACT to amend and reenact sections two and eight, article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the supervision of public offices by the tax commissioner as ex officio the chief inspector and supervisor of public offices; making certain technical revisions; clarifying the authority of the chief inspector to administer and to enforce the law; authorizing the chief inspector to promulgate and to enforce rules; and increasing the costs the chief inspector may recover for the conduct of audits of certain municipally owned utilities and park systems.

Be it enacted by the Legislature of West Virginia:

That sections two and eight, 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.

§6-9-2. Uniform system of accounting and reporting for local governmental offices and agencies; form and uniform system for receipts; additional power and authority.

1 The chief inspector shall formulate, prescribe and install a system of accounting and reporting in confor-
mity with the provisions of this article, which shall be
uniform for all local governmental offices and agencies
and for all public accounts of the same class and which
shall exhibit true accounts and detailed statements for
all public funds collected, received and expended for any
purpose by all local governmental officers, employees or
other persons. Such accounts shall show the receipt, use
and disposition of all public property under the control
of such local governmental officers, employees or other
persons, and any income derived therefrom and of all
sources of such public income, the amounts due and
received from each source, all receipts, vouchers and
other documents kept or required to be kept and neces-
sary to identify and prove the validity of every transac-
tion, all statements and reports made or required to be
made for the internal administration of the office to
which they pertain and all reports published or required
to be published for the information of the people regard-
ing any and all details of the financial administration of
such public affairs. The chief inspector shall prescribe
receipt forms for all such local governmental offices and
agencies and shall formulate, prescribe and install a
uniform system with respect to the utilization, process-
ing and disposition of receipts given as evidence of
moneys or property collected or received by such local
governmental offices and agencies. The chief inspector
shall also formulate, prescribe and install a system of
accounting for the civil accounts of the offices of the
magistrates, which shall exhibit true accounts and
detailed statements of the services rendered, the name
and address of the persons for whom rendered, the
charges made and collected therefor and such other
information as may be necessary to identify the transac-
tion.

The chief inspector is vested and charged with the
duties of administering and enforcing the provisions of
this article and is authorized to promulgate and to
enforce such rules as may be necessary to implement
such administration and enforcement. The power and
authority herein granted shall be in addition to all other
power and authority vested by law in the state tax
commissioner as chief inspector or otherwise.

§6-9-8. Payment of cost of services of chief inspector; revolv-
ing fund.

The cost of any service or act performed by the chief
inspector under the provisions of this article as to any
county or district office, officer or institution shall be
paid by the county commission of the county; the cost
thereof as to any board of education shall be paid by
such board; the cost thereof as to any municipal corpora-
tion shall be paid by the authorities thereof: Provided,
That in municipalities in which the total revenue from
all taxes does not exceed the sum of two thousand
dollars annually, such cost including the per diem and all
actual costs and expenses of such services shall not
exceed the sum of sixty dollars. The cost of this service
shall be the actual cost and expense of the service
performed, including transportation, hotel, meals,
materials, per diem compensation of deputies, assistants,
clerical help and such other costs as may be necessary to
enable them to perform the services required, but such
costs shall not exceed the sum of two thousand dollars
for services rendered to a Class III or a Class IV munici-
pality: Provided, however, That the chief inspector may
charge up to an additional one thousand dollars for costs
incurred for each service or act performed for a utility or
park system owned by a Class III or Class IV municip-
ality. The chief inspector shall render to the agency liable
for such cost a statement thereof as soon after the same
was incurred as practicable and it shall be the duty of
such agency to allow the same and cause it to be paid
promptly in the manner that other claims and accounts
are allowed and paid and such total amount shall
constitute a debt against the local agency due the state.
Whenever there is in the state treasury a sum of money
due any such county commission, board of education or
municipality from any source, upon the application of
the chief inspector, the same shall be at once applied on
the debt aforesaid against the county commission, board
of education or municipality and the fact of such appli-
cation of such fund shall be reported by the auditor to
the said county commission, board of education or
municipality, which report shall be a receipt for the
amount therein named. All money received by the chief
inspector from this source shall be paid into the state
treasury, shall be deposited to the credit of an account to
be known as chief inspector's fund and shall be ex-
pended only for the purpose of covering the cost of such
services, unless otherwise directed by the Legislature.
The cost of any such examination, service or act by the
chief inspector made necessary, or such part thereof as
was made necessary, by the willful fault of any officer or
employee, may be recovered by the chief inspector from
such person, on motion, on ten days' notice in any court
having jurisdiction.

For the purpose of permitting payments to be made at
definite periods to deputy inspectors and assistants for
per diem compensation and expenses, there is hereby
created a revolving fund for the chief inspector's office.
The fund shall be accumulated and administered as
follows:

(1) There shall be appropriated from the state fund
general revenue the sum of twenty-five thousand dollars
to be transferred to this fund to create a revolving fund
which, together with other payments into this fund as
provided in this article, shall constitute a fund to defray
the cost of this service.

(2) Payments received for the cost of services of the
chief inspector's office shall be deposited into this
revolving fund, which shall be known as the chief inspec-
tor's fund.

(3) Any appropriations made to this fund shall not be
deemed to have expired at the end of any fiscal period.
That 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 is approved this the 21st day of March, 1995.

Governor