

SB 0433

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SENATE OF WEST VIRGINIA

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1995



## ENROLLED

SENATE BILL NO. 433

(By Senator WOOTEN, ET AL)



PASSED MARCH 9, 1995

In Effect 90 Days From Passage

**ENROLLED**  
**Senate Bill No. 433**

(BY SENATORS WOOTON, ANDERSON, YODER,  
WAGNER AND SCOTT)

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

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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
- 2 install a system of accounting and reporting in confor-

3 mity with the provisions of this article, which shall be  
4 uniform for all local governmental offices and agencies  
5 and for all public accounts of the same class and which  
6 shall exhibit true accounts and detailed statements for  
7 all public funds collected, received and expended for any  
8 purpose by all local governmental officers, employees or  
9 other persons. Such accounts shall show the receipt, use  
10 and disposition of all public property under the control  
11 of such local governmental officers, employees or other  
12 persons, and any income derived therefrom and of all  
13 sources of such public income, the amounts due and  
14 received from each source, all receipts, vouchers and  
15 other documents kept or required to be kept and neces-  
16 sary to identify and prove the validity of every transac-  
17 tion, all statements and reports made or required to be  
18 made for the internal administration of the office to  
19 which they pertain and all reports published or required  
20 to be published for the information of the people regard-  
21 ing any and all details of the financial administration of  
22 such public affairs. The chief inspector shall prescribe  
23 receipt forms for all such local governmental offices and  
24 agencies and shall formulate, prescribe and install a  
25 uniform system with respect to the utilization, process-  
26 ing and disposition of receipts given as evidence of  
27 moneys or property collected or received by such local  
28 governmental offices and agencies. The chief inspector  
29 shall also formulate, prescribe and install a system of  
30 accounting for the civil accounts of the offices of the  
31 magistrates, which shall exhibit true accounts and  
32 detailed statements of the services rendered, the name  
33 and address of the persons for whom rendered, the  
34 charges made and collected therefor and such other  
35 information as may be necessary to identify the transac-  
36 tion.

37 The chief inspector is vested and charged with the  
38 duties of administering and enforcing the provisions of  
39 this article and is authorized to promulgate and to  
40 enforce such rules as may be necessary to implement

41 such administration and enforcement. The power and  
42 authority herein granted shall be in addition to all other  
43 power and authority vested by law in the state tax  
44 commissioner as chief inspector or otherwise.

**§6-9-8. Payment of cost of services of chief inspector; revolving fund.**

1 The cost of any service or act performed by the chief  
2 inspector under the provisions of this article as to any  
3 county or district office, officer or institution shall be  
4 paid by the county commission of the county; the cost  
5 thereof as to any board of education shall be paid by  
6 such board; the cost thereof as to any municipal corpora-  
7 tion shall be paid by the authorities thereof: *Provided,*  
8 That in municipalities in which the total revenue from  
9 all taxes does not exceed the sum of two thousand  
10 dollars annually, such cost including the per diem and all  
11 actual costs and expenses of such services shall not  
12 exceed the sum of sixty dollars. The cost of this service  
13 shall be the actual cost and expense of the service  
14 performed, including transportation, hotel, meals,  
15 materials, per diem compensation of deputies, assistants,  
16 clerical help and such other costs as may be necessary to  
17 enable them to perform the services required, but such  
18 costs shall not exceed the sum of two thousand dollars  
19 for services rendered to a Class III or a Class IV munici-  
20 pality: *Provided, however,* That the chief inspector may  
21 charge up to an additional one thousand dollars for costs  
22 incurred for each service or act performed for a utility or  
23 park system owned by a Class III or Class IV municipal-  
24 ity. The chief inspector shall render to the agency liable  
25 for such cost a statement thereof as soon after the same  
26 was incurred as practicable and it shall be the duty of  
27 such agency to allow the same and cause it to be paid  
28 promptly in the manner that other claims and accounts  
29 are allowed and paid and such total amount shall  
30 constitute a debt against the local agency due the state.  
31 Whenever there is in the state treasury a sum of money  
32 due any such county commission, board of education or

33 municipality from any source, upon the application of  
34 the chief inspector, the same shall be at once applied on  
35 the debt aforesaid against the county commission, board  
36 of education or municipality and the fact of such appli-  
37 cation of such fund shall be reported by the auditor to  
38 the said county commission, board of education or  
39 municipality, which report shall be a receipt for the  
40 amount therein named. All money received by the chief  
41 inspector from this source shall be paid into the state  
42 treasury, shall be deposited to the credit of an account to  
43 be known as chief inspector's fund and shall be ex-  
44 pended only for the purpose of covering the cost of such  
45 services, unless otherwise directed by the Legislature.  
46 The cost of any such examination, service or act by the  
47 chief inspector made necessary, or such part thereof as  
48 was made necessary, by the willful fault of any officer or  
49 employee, may be recovered by the chief inspector from  
50 such person, on motion, on ten days' notice in any court  
51 having jurisdiction.

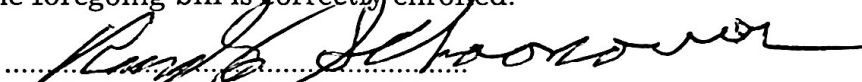
52 For the purpose of permitting payments to be made at  
53 definite periods to deputy inspectors and assistants for  
54 per diem compensation and expenses, there is hereby  
55 created a revolving fund for the chief inspector's office.  
56 The fund shall be accumulated and administered as  
57 follows:

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

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

68 (3) Any appropriations made to this fund shall not be  
69 deemed to have expired at the end of any fiscal period.

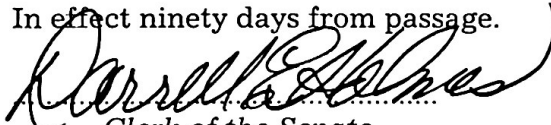
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

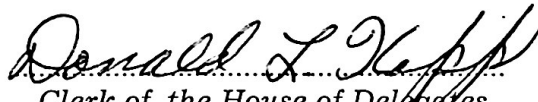
  
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Chairman Senate Committee


  
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Chairman House Committee

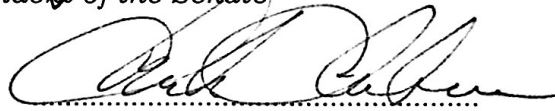
Originated in the Senate.

In effect ninety days from passage.

  
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Clerk of the Senate

  
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Clerk of the House of Delegates

  
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President of the Senate

  
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Speaker House of Delegates

The within is approved this the 21st  
day of March, 1995.

  
.....  
Governor

PRESENTED TO THE

GOVERNOR

Date 3/17/95

Time 3:32 pm