WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2013

ENROLLED

House Bill No. 2851
(By Delegate(s) Boggs, Ashley, D. Poling, Caputo and Swartzmiller)
[By Request of the State Auditor's Office]

Passed April 13, 2013
In effect ninety days from passage.
AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §6-9-8a, relating to establishing a one time audit cost amnesty program for local governments with delinquent audit costs.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §6-9-8a, to read as follows:

ARTICLE 9. SUPERVISION OF LOCAL GOVERNMENT OFFICES.

§6-9-8a. Audit cost amnesty program.

1 (a) Notwithstanding any other code provision to the contrary, the chief inspector shall establish a one time audit cost amnesty program to be conducted during the 2014 fiscal year.
(b) The amnesty program shall apply only to:

(1) Audits conducted by the chief inspector; and

(2) Audit costs that are for fiscal years prior to the two most recent audits completed or in progress as of July 1, 2013.

(c) The chief inspector shall establish procedures and forms for processing applications to the program.

(d) An entity is not eligible to participate in the amnesty program unless fees related to its two most recent audits completed or in progress as of July 1, 2013, have been paid in full prior to its request for amnesty.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman, House Committee

Member, Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

Clerk of the House of Delegates

Clerk of the Senate

Speaker of the House of Delegates

President of the Senate

The within is approved this the 1st

day of May, 2013.