

FILED

2013 MAY -1 PM 4: 01

OFFICE OF THE CLERK  
SECRETARY OF STATE

**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.

HB 2851

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**E N R O L L E D**

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## **H. B. 2851**

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(BY DELEGATE(S) BOGGS, ASHLEY, D. POLING,  
CAPUTO AND SWARTZMILLER)

[BY REQUEST OF THE STATE AUDITOR'S OFFICE]

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[Passed April 13, 2013; in effect ninety days from passage.]

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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,
- 2 the chief inspector shall establish a one time audit cost amnesty
- 3 program to be conducted during the 2014 fiscal year.

4       **(b) The amnesty program shall apply only to:**

5       **(1) Audits conducted by the chief inspector; and**

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

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

10       **(d) An entity is not eligible to participate in the amnesty**  
11       **program unless fees related to its two most recent audits**  
12       **completed or in progress as of July 1, 2013, have been paid in**  
13       **full prior to its request for amnesty.**

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

*Jimmy Wells*  
Chairman, House Committee

*Robert Ferguson*  
Member ~~Chairman~~, Senate Committee

Originating in the House.

In effect ninety days from passage.

*Suzanne S. S.*  
Clerk of the House of Delegates

*Joseph M. Minard*  
Clerk of the Senate

*[Signature]*  
Speaker of the House of Delegates

*[Signature]*  
President of the Senate

The within *is approved* this the *1st*  
day of *May*, 2013.

*Carl Ray Tomblis*  
Governor

**PRESENTED TO THE GOVERNOR**

**APR 29 2013**

**Time** 10:15 am