

JOINT COMMITTEE ON GOVERNMENT AND FINANCE
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR

POST AUDIT DIVISION

INFORMATIONAL LEGISLATIVE REPORT

State Spending Unit Reporting Requirements in West Virginia Code

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Notice of Non-GAGAS Engagement & Report Purpose

This informational report was not produced under the Generally Accepted Government Auditing Standards (GAGAS) issued by the U.S. Government Accountability Office. The work performed in compiling information for this report was done through direct inquiry with each agency and was not compiled and tested through generally accepted auditing standards. The purpose of this report is to provide the Post Audits Subcommittee with information necessary to make decisions regarding statutorily required reporting requirements imposed on spending units.

POST AUDIT DIVISION
Justin Robinson, Director

POST AUDIT DIVISION

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State Spending Unit Reporting Requirements in West Virginia Code

October 15, 2023

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One Time Reporting Requirements with Expired Deadlines

Issue Summary:

This report is part of an ongoing project to provide information to the Legislature concerning statutorily required reporting requirements. It is the intention of the Legislative Auditor to release additional reports at future interim meetings of the Post Audits Subcommittee as more detailed responses are received from the filers of statutorily required reports.

Legislation enacted by the West Virginia Legislature frequently includes requirements for executive branch spending units or other entities impacted by legislation to submit various reports. Reporting requirements are often intended to provide the Legislature, the Governor's Office, or others with important information on government programs, unmet needs, and programmatic achievements.

The Legislative Auditor has identified 291 specific instances in the West Virginia Code wherein an entity is required to file a report with the Legislature, the Governor's Office and/or others. Of these 291 required reports, the Legislative Auditor has determined that 55 reporting requirements (19 percent) are one-time reports with deadlines that have passed. Appendix A contains a list of the 55 statutorily required reports that no longer have effect. **The Legislative Auditor recommends that the Legislature consider repealing those reporting requirements with reporting timelines that have already passed.**

For the remaining 236 statutory reporting requirements, the Legislative Auditor sought to obtain basic information from both the required filer of each report and the legislative committee or other entity who receives the reports. Each required filer was asked to respond, in writing, to the following four questions:

1. What is the estimated time and cost to your office/organization to prepare the report(s)?
2. Do the reports contain information or analysis that is not otherwise obtainable by the recipient(s)?
3. Does your office/organization have any suggested changes for the reporting requirements?
4. Do you feel that the reporting requirement could be eliminated because it is duplicative, obsolete, not useful, or the information is easily accessible elsewhere?

In addition, the designated recipients of each report (often, legislative committees) were asked to generally opine on the usefulness of each report, if the reports were received, the appropriateness of the format (hard copy, electronic, etc.), and if the reporting requirement should be eliminated.

This report provides data and information to the Legislature based on responses from the spending units that have responded so far. Currently, the Legislative Auditor is in receipt of responses related to 53 statutorily required reports. Figure 1 below details the respondents covered by this report.

Figure 1
Responses for Statutorily Required Reports
By Respondent

Alcohol Beverage Control Administration	1
Board of Risk and Insurance Management	1
Broadband Enhancement Council	2
Office of Technology/Information Services & Communications	3
Department of Transportation/Division of Highways	6
West Virginia University Hospital	1
Division of Labor	1
Division of Personnel	2
Division of Rehabilitative Services	1
West Virginia Housing Development Fund	3
Human Rights Commission	1
Job Investment Trust Board	1
Land Reuse Agency or Municipal Land Bank	1
Lottery Commission	4
Municipal Home Rule Board	1
Department of Education/State Board of Education	7
Prosecuting Attorneys Institute	1
Public Service Commission	4
School Building Authority	1
Secretary of State	2
Small Business Center and West Virginia Development Authority	1
State Actuary	1
State Auditor's Office	2
Subcommittee	1
Boards of WVU, MU, School of Osteopathic Medicine	1*
Water Development Authority	1
Board of Treasury Investments	1
Adjutant General	1
Total	53
<i>*Partial response received; only Marshall University responded of the three</i>	

The following sections will only address those statutorily required reports wherein the required filer, the committee that receives the report, or both have indicated a need to change or eliminate the reporting requirement. In total, 28 of the 53 (53 percent) responses received to date have suggested modification or elimination of the reporting requirements.

Board of Risk and Insurance Management (BRIM)

1. W.Va. Code §29-12B-14

- Report Contents: On the thirtieth day of January each year, the board shall report to the legislature's joint committee on government and finance the amount of any unfunded liability associated with the run out and tail coverage provided by this section.
- Due?
 - On January 30th, annually to the Joint Committee on Government and Finance
- Estimated time and cost to prepare report?
 - N/A
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - N/A
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - This report can be eliminated because it is obsolete. BRIM has issued no policies since July 1, 2004, and has no legal ability to do so in the future absent legislative action.

Broadband Enhancement Council

1. W.Va. Code §31G-1-4

- Report Contents: The council shall give a report of its consideration of feasibility studies submitted pursuant to this section to the Governor, the President of the Senate, the Speaker of the House of Delegates, and the Joint Committee on Government and Finance.
- Due?
 - January 1st, annually to the Governor, Speaker, President, and Joint Committee on Government and Finance
- Estimated time and cost to prepare report?
 - None provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - Respondent indicates report is useful.
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - The Broadband Council and the Office of Broadband can submit a combined report to the West Virginia Legislature. Rather than having a requirement for two separate reports, a combined report aids organization and eliminates duplicative information. The Annual Report is submitted via the WV Legislature's online portal.

2. W.Va. Code §31G-4-5

- Report Contents: The council shall give a report of its consideration of feasibility studies submitted pursuant to this section to the Governor, the President of the Senate, the Speaker of the House of Delegates, and the Joint Committee on Government and Finance.
- Due?
 - January 1st, annually to the Governor, Speaker, President, and Joint Committee on Government and Finance
- Estimated time and cost to prepare report?
 - None provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - Respondent indicates report is useful.
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - This information is included in the Annual Report listed above. The information is not reported separately and there is no need for a separate report. This is not reported separately but is included in the Annual Report to the WV Legislature described above and would only be reported if a utility undertakes a feasibility study.

Office of Technology/Information Services & Communications

1. W.Va. Code §5A-7-4

- Report Contents: The director shall transfer any moneys received as a result of the assessments that he or she makes under subsection (c) of this section to the Office of Technology. The director shall report quarterly to the Joint Committee on Government and Finance on all assessments made pursuant to subsection (c) of this section.
- Due?
 - quarterly to the Joint Committee on Government and Finance
- Estimated time and cost to prepare report?
 - N/A
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - The information would otherwise be available in wvOASIS.
- Any suggested changes to the report?
 - We are considering an update to this article next legislative session, and maintaining this reporting requirement will be considered as part of the update.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - We have not been providing this report recently. We only bill an agency for this service if they request expedited review, and that only occurs a few times per year.

Department of Transportation/Division of Highways

1. W.Va. Code §11-14C-47

- Report Contents: A report on the amount of tax paid into the state road fund under subsection (b) of this section, any matching federal funds, and all expenditures therefrom.
- Due?
 - Monthly to the Joint Committee on Government and Finance, or designated subcommittee
- Estimated time and cost to prepare report?
 - None provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - This report is used for budget preparation and revenue forecasting within the agency. The report can be presented by request of the committee.
- Any suggested changes to the report?
 - It appears to be more beneficial to present this as a quarterly report, however, it is completed monthly by the WVDOT Budget Division.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - No

West Virginia University Hospital

1. W.Va. Code §18-11C-3

- Report Contents: The corporation shall report its audited records publicly.
- Due?
 - Annually, to the Joint Committee on Government and Finance
- Estimated time and cost to prepare report?
 - None provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - This information is already publicly available through the WV Health Care Authority's database and EMMA due to other legal requirements for WVU Hospitals to submit its audited financial statements to both the WV Health Care Authority and EMMA.
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - Yes

Division of Labor

1. W.Va. Code §21-1C-5

- Report Contents: The Division of Labor shall compile the information required by this section and submit it annually to the Joint Committee on Government and Finance by October 15.
- Due?
 - October 15th, annually, to the Joint Committee on Government and Finance
- Estimated time and cost to prepare report?
 - 1-2 hours to prepare the report depending on the number of database revisions, at a cost of less than \$100.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - All information in the report is available to the recipient upon request.
- Any suggested changes to the report?
 - No changes to the report are necessary.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - Since being appointed Commissioner in November 2017, we have never received any inquiries from the Legislature or public regarding the information contained in the Jobs Act Report. Therefore, we deem it not useful and recommend its elimination.

Division of Personnel

1. W.Va. Code §5F-2-7

- Report Contents: Report on all interdepartmental employee transfers, including but not limited to, voluntary and involuntary transfers, furniture and equipment transfers, and the Departments involved in the transfers.
- Due?
 - On or before January 1st, annually, to the Joint Committee on Government and Finance
- Estimated time and cost to prepare report?
 - The cost is minimal.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - N/A
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - This rule is seldom utilized. The process is done through a public State Personnel Board.

2. W.Va. Code §29-6-27

- Report Contents: An annual status report
- Due?
 - No later than January 5th, Annually, to the Joint Committee on Government and Finance
- Estimated time and cost to prepare report?
 - The cost is minimal.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - The report can now be generated in OASIS as needed.
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - The statutory requirement can be eliminated.

West Virginia Housing Development Fund

1. W.Va. Code §31-18-24

- Report Contents: The Housing Development Fund shall cause an annual audit to be made by an independent certified public accountant of its books, accounts, and records, with respect to its receipts, disbursements, contracts, mortgages, leases, assignments, loans, and all other matters relating to its financial operations, including those of the Operating Loan Fund, the Land Development Fund, and the Mortgage Finance Bond Insurance Fund.
- Due?
 - Annually, to the Speaker, President, and Minority Leaders of both Houses of the Legislature.
- Estimated time and cost to prepare report?
 - The Housing Development Fund must complete the annual audit and providing it to Legislature doesn't add a material amount of time or cost.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - N/A
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - The report is easily accessible on our website and [the reporting requirement] could be eliminated.

West Virginia Human Rights Commission

1. W.Va. Code §5-11b-7

- Report Contents: Report on the number of complaints filed under this article during the previous year and their resolution.
- Due?

- On October 1st, annually, to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - None provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - N/A
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - While this report captures PWFA (Pregnant Worker's Fairness Act) complaints, it is unnecessary to do a separate report. It can be captured in our annual report due in December, if allowed.

Jobs Investment Trust Board

1. W.Va. Code §12-7-7

- Report Contents: The board shall report any extension of any repayment term made prior to March 31, 1994, and approved by the board pursuant to the provisions of this section and the board shall report of its intention to extend any repayment term at least twenty days prior to the board approving any extension made on or after April 1, 1994.
- Due?
 - As needed, to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - The time to prepare the report would be approximately 10 hours each quarter, and is usually prepared by the Investment Manager, reviewed by the Executive Director, and submitted to the Legislature by the Executive Assistant. The agency is able to provide this information as part of the Annual Report that the WVJIT staff works on throughout the year and is presented to the WVEOA board of directors each August during the annual meeting.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - WVJIT prepares an annual report that, when approved by the WVEOA board of directors, is sent to both the Senate President and Speaker of the House. The report is usually provided to the WV Legislature every September. This report reflects the status of the loans and investments in the WVJIT portfolio.
- Any suggested changes to the report?
 - WVJIT recommends that the reporting requirement for loan renewals, extensions, etc. be eliminated as these loan modifications are reported to the governing body (currently WVEDA board of directors) of WVJIT and the status of the loans and investments are reflected in the annual report.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - WVJIT recommends that the reporting requirement for loan renewals, extensions, etc. be eliminated as these loan modifications are reported to the governing body

(currently WVEDA board of directors) of WVJIT and the status of the loans and investments are reflected in the annual report.

Land Reuse Agency or Municipal Land Bank

1. W.Va. Code §31-18E-9

- Report Contents: A report on the entity's activities related to the purchase of tax-delinquent properties and any benefits realized from the authority granted by this subsection.
- Due?
 - Prior to January 1, 2025, to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - None Provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - All records of purchase are with the Courthouse and the Secretary of State. We have not disposed of any other properties yet, since we haven't been able to get the deeds back.
- Any suggested changes to the report?
 - The form should be electronic.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - The report should be eliminated.

West Virginia Lottery Commission

1. W.Va. Code §29-22D-17

- Report Contents: report any surplus in excess of \$250,000 to the Joint Committee on Government and Finance and remit the entire amount of those surplus funds in excess of \$250,000 to the State Treasurer which shall be allocated as net profit.
- Due?
 - Monthly to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - None Provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - Provided in monthly report.
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - Obsolete, not useful.

2. W.Va. Code §29-22E-17

- Report Contents: report any surplus in excess of \$250,000 to the Joint Committee on Government and Finance and remit the entire amount of those surplus funds in excess of \$250,000 to the State Treasurer which shall be allocated as net profit.

- Due?
 - Monthly to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - None Provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - Provided in monthly report.
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - Obsolete, not useful.

3. W.Va. Code §29-22B-17

- Report Contents: report any surplus in excess of \$250,000 to the Joint Committee on Government and Finance and remit the entire amount of those surplus funds in excess of \$250,000 to the State Treasurer which shall be allocated as net profit.
- Due?
 - Monthly to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - None Provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - Provided in monthly report.
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - Obsolete, not useful. Lottery reports monthly financial data to the Joint Committee that provides all data.

4. W.Va. Code §29-25-10

- Report Contents: A report setting forth the profits made in the operation of the gaming facility in this state and the results of the comparison to profits made in other states. The commission shall include in the report its recommendations for any adjustments in the taxes imposed upon the operation of a gaming facility under the provisions of this article that would be commensurate with the legislative intent to maximize taxes received from the operation of a gaming facility and minimize profits derived by a licensee from the operation of a gaming facility.
- Due?
 - Annually, to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - None Provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?

- N/A
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - Obsolete, not useful. Historic Resort data is included in the monthly reports to the Joint Committee.

Municipal Home Rule Board

1. W.Va. Code §8-1-5a

- Report Contents: Shall give a summary report of all the participating municipalities.
- Due?
 - On or before January 1st, annually, to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - Estimated time and cost to this office: 40 hours of staff time and supplies - \$2,000.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - The annual report contains a summary of the Board's activities for the year, highlighting any newly added participating municipalities, and any amendments to current municipal plans.
- Any suggested changes to the report?
 - At this time, the office does not have any suggestions for changes to the report.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - The report could possibly be eliminated because of all of the information contained in the annual report found in the Home Rule section of the WV Department of Revenue's website.
<https://revenue.wv.gov/homerule/Resources/Pages/Resources.aspx>.

West Virginia Public Service Commission

1. W.Va. Code §24-1-1(c)

- Report Contents: A report to identify, explore and consider the potential benefits or risks associated with emerging and state-of-the-art concepts in utility management, rate design and conservation. The commission may conduct inquiries and hold hearings regarding such concepts in order to provide utilities subject to its jurisdiction and other interested persons the opportunity to comment.
- Due?
 - Not later than the first day of Regular Session, annually, to the Governor and the Legislature.
- Estimated time and cost to prepare report?
 - None provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?

- This information is included in the annual Management Summary Report.
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - The PSC identifies, explores and considers the potential benefits or risks associated with emerging and state-of-the-art concepts in utility management, rate design and conservation when utilities have formal rate or project proceedings pending before it. The PSC includes information on these topics in its summary of significant proceedings included in its annual Management Summary Report.

West Virginia School Building Authority

1. W.Va. Code §18-9D-16

- Report Contents: Prior to final action on approving projects for funding under this article, the authority shall submit a certified list of the projects to the Joint Committee on Government and Finance.
- Due?
 - Prior to final action, to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - This report is required for our office regardless. There is no additional time to prepare other than the email and the memo.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - No other information is contained.
- Any suggested changes to the report?
 - If necessary, we can continue the report in the current format.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - While the report contains all counties that request funding, we are already required to keep this report in SBA records. We maintain a finalized listing of projects that are selected for award on the SBA website for each funding cycle.

West Virginia Secretary of State

1. W.Va. Code §18-9D-16

- Report Contents: A report on the operation of the filing office. The report must contain a statement of the extent to which:
 - (1) The filing-office rules are not in harmony with the rules of filing offices in other jurisdictions that enact substantially this part and the reasons for these variations; and
 - (2) The filing-office rules are not in harmony with the most recent version of the model rules promulgated by the International Association of Corporate Administrators, or any successor organization, and the reasons for these variations.
- Due?
 - On or before July 1st, annually, to the Joint Committee on Government and Finance.

- Estimated time and cost to prepare report?
 - None provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - N/A
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - UCC Article 9 has not been revised since 2010. Given the state's own Uniform Law Commission, if UCC 9 is ever revised, the SOS legislative rule will likewise be amended based on the recommendations of the Uniform Law Commission.

Small Business Development Center and Development Authority

1. W.Va. Code §12-1A-6

- Report Contents: report on the linked deposit program for the preceding calendar year to the West Virginia Development Office, which shall then report to the Joint Committee on Government and Finance. The reports shall set forth the name of the small business, terms, delinquency and default rates, job growth, gross income evaluation and amounts of the loans upon which the linked deposits were based.
- Due?
 - January 31st, annually, to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - None provided.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - N/A
- Any suggested changes to the report?
 - N/A
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - It is my understanding that the “Linked Deposit Program” is no longer in operation.

State Auditor’s Office

1. W.Va. Code §33-54-5

- Report Contents: The Auditor shall compile a report regarding information submitted pursuant to the provisions of §33-54-4 of this code and submit this analysis to the Legislative Oversight Commission on Health and Human Resources Accountability created pursuant to §16-29E-1 et seq. of this code beginning on December 30, 2022, and annually thereafter.
- Due?
 - December 30th, annually, to the Legislative Oversight Commission on Health and Human Resources Accountability (LOCHHRA).
- Estimated time and cost to prepare report?

- Every year, we provide the Legislature with these required reports outlining the various data points required by code and use minimal resources and staffing to complete them.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - We find that our efforts to produce and publish these annual reports are not duplicative or non-useful. This information would not be ordinarily attainable by the commissions and public officials that we are serving.
- Any suggested changes to the report?
 - If revisions to the reporting requirements are suggested, we would suggest changing the recipient of these reports to the Joint Committee on Government and Finance instead of the current recipients to standardize reporting.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - N/A

2. W.Va. Code §60A-7-708

- Report Contents: A written report summarizing activity in the state for the preceding fiscal year on the type, approximate value, and disposition of the property forfeited and/or seized and the amount of any proceeds received or expended at the state and local levels. The report shall provide a categorized accounting of all proceeds expended. Summary data on seizures, forfeitures and expenditures of forfeiture proceeds shall be disaggregated by agency.
- Due?
 - December 31st, annually, to the Speaker, President, Attorney General, and the Governor.
- Estimated time and cost to prepare report?
 - Every year, we provide the Legislature with these required reports outlining the various data points required by code and use minimal resources and staffing to complete them.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - We find that our efforts to produce and publish these annual reports are not duplicative or non-useful. This information would not be ordinarily attainable by the commissions and public officials that we are serving.
- Any suggested changes to the report?
 - If revisions to the reporting requirements are suggested, we would suggest changing the recipient of these reports to the Joint Committee on Government and Finance instead of the current recipients to standardize reporting.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - N/A

State Board/Department of Education

1. W.Va. Code §18-5B-7(b)

- Report Contents: an annual report on innovation zones and the progress of innovation zone plans.
- Due?
 - Annually, to the Legislative Oversight Committee on Education Accountability (LOCEA)
- Estimated time and cost to prepare report?
 - This report requires one to two months to produce. The data is collected from multiple sources and requires verification and comparison for accuracy. The cost of printing the report is nominal.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - The report contains information that is obtainable through a variety of public access points including district and school websites and social media posts.
- Any suggested changes to the report?
 - Elimination of the report.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - W. Va. Code §18-58-14 terminated the funding for innovation zones on June 30, 2016. Several changes to West Virginia Board of Education policies were made based on the success of innovation zone practices allowing all schools in West Virginia to implement these strategies. Since there is no longer a funding source for innovation zones, schools and districts are no longer requesting to participate in the program. W. Va. Code §18-5A-3 allows for similar waiver requests as initially found in the innovation zone legislation.
- Feedback provided by Senate Education Committee Counsel:
 - §18-5B-14 ended funding for these innovation zones effective June 30, 2016. Therefore, the requirement for this report could be removed.

2. W.Va. Code §18-5-22c

- Report Contents: All county boards of education are required to collect and compile aggregate data on incidents of anaphylactic reactions resulting in the administration of school-maintained epinephrine auto-injectors in their county during a school year and forward the data to the state superintendent of schools. The State Superintendent of Schools shall prepare an annual report.
- Due?
 - By December 31st, Annually, to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - To create the report, it requires WVDE to create a collection process to obtain the data from the county boards of education and then compile the data. This can take several days depending on the response rate of the school districts to provide the information. The cost is nominal printing of the report for submission.

- Does report contain useful information that is not otherwise obtainable by the recipient?
 - The report has a small sample of reported incidents compared to the population of school-aged students in West Virginia.
- Any suggested changes to the report?
 - No Changes.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - We believe the report is not useful because counties are required to replenish epinephrine auto-injectors once they are used or out of date. Ensuring the widespread availability of epinephrine auto-injectors in schools was the purpose of this legislation to ensure the safety and well-being of students and school personnel.

3. W.Va. Code §18-5-22d

- Report Contents: All county boards of education are required to collect and compile aggregate data on adverse opioid events resulting in the administration of school maintained opioid antagonist in their county during a school year and forward the data to State Superintendent of Schools. The State Superintendent of Schools shall prepare an annual report.
- Due?
 - By December 31st, Annually, to the Joint Committee on Government and Finance.
- Estimated time and cost to prepare report?
 - To create the report, it requires WVDE to create a collection process to obtain the data from the county boards of education and then compile the data. This can take several days depending on the response rate of the school districts to provide the information. The cost is nominal printing of the report for submission.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - The report has a small sample of reported incidents (less than 10 annually) compared to the population of school-aged students in West Virginia.
- Any suggested changes to the report?
 - No Changes.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - We believe the report is not useful because school personnel are required to report the use of opioid antagonist to the WV poison control center. The poison control center produces an annual report that provides the information and is available publicly online.
C:\Users\CarissaM\AnnData\Local\Temo\mso3FC4.tmo {wvpoisoncenter.org}

4. W.Va. Code §18-5F-6

- Report Contents: A report to the Legislative Oversight Commission on Education Accountability on all aspects of the program. The report, at least, shall include the grade levels of the students the program was offered to; the number of students who enrolled in the program; the number of students who were enrolled in the program full-time and

number who participated in a blended program; the number of students who were homeschooled, enrolled in a private school and enrolled in a public school immediately preceding enrollment in the virtual instruction program; and how the students performed academically as compared with students in a traditional classroom setting.

- Due?
 - At the end of the first year any virtual instruction program is implemented, to the Legislative Oversight Committee on Education Accountability (LOCEA).
- Estimated time and cost to prepare report?
 - This report requires one to two weeks to produce. The data is collected from multiple sources and requires verification and comparison for accuracy. The cost of printing the report is nominal.
- Does report contain useful information that is not otherwise obtainable by the recipient?
 - The report requests information regarding the first year of virtual instruction data. Due to the COVID-19 pandemic, all districts in West Virginia have established virtual programs and are beyond their first year of operation. The exception would be virtual charter schools. However, their data is available to the public on the ZoomWV website. ZoomWV (kl2.wv.us).
- Any suggested changes to the report?
 - Elimination of the report.
- Could the reporting requirement be eliminated because it is duplicative, obsolete, not useful, or the information is easily obtained elsewhere?
 - We believe this report is obsolete since all school districts in West Virginia have a virtual school program and policy in place. Each district submits their virtual school policy to the WVDE annually for review. WVDE requested a repeal of this report to LOCEA in April 2023.

Recommendations

1. The Legislative Auditor recommends that the Legislature consider repealing those reporting requirements with reporting timelines that have already passed.
2. The Legislative Auditor recommends that the Legislature consider repealing or modifying those statutory reporting requirements which were identified as unnecessary, obsolete, not useful, or duplicative.

Appendix A: One-Time Reports with Expired Deadlines

Code Section	Required Filer	Recipient	Frequency	When Due	Section Text
§10-1-23	Library Commission	Joint Committee on Government & Finance	Once	On or before January 31, 2018	(b) On or before January 31, 2018, the Library Commission shall prepare a report on the status of the libraries in this state, to be submitted to the Governor and to the Joint Committee on Government and Finance.
§11-10-24	Tax Commissioner	Joint Committee on Government & Finance	Once	On or before October 1, 2004	The commissioner shall review the procedures utilized to resolve taxpayer complaints and problems to determine whether taxpayer complaints and problems are being remedied promptly and to assure that taxpayer rights are safeguarded and protected during tax determination and collection processes. The commissioner shall, on or before October 1, 2004, report the findings of the review to the Joint Committee on Government and Finance with recommendations on the need for legislation to implement a taxpayer resolution program.
§11-13Q-10a	Tax Commissioner	Joint Committee on Government & Finance	Once	By January 1, 2014	(g) Report to the Legislature. -- The Tax Commissioner shall report to the Legislature by January 1, 2014, regarding the use of this tax credit. The Tax Commissioner shall forward this report to the Joint Committee on Government and Finance and the House and Senate Finance Committees.
§11-17-23	Tax Commissioner and Commissioner of the Bureau of Employment Programs	Joint Committee on Government & Finance and Governor	Once	No later than February 1, 2003	(b) The commissioners shall report the results of the study to the Governor and the Joint Committee on Government and Finance no later than February 1, 2003, and shall submit recommendations on how to ameliorate any negative impact upon manufacturers, distributors or employees through proposed tax credits, job training programs, extension of unemployment or other benefits, incentives or other similar solutions.
§11-1A-1	Tax Commissioner	Joint Committee on Government & Finance	Once	30696	(5) Recommendations for changes to law that would facilitate the achievement of the objectives of the office; and
§11-3-9	County Commissions	Joint Committee on Government & Finance	One time	By January 1, 2020	The West Virginia University Bureau of Business and Economic Research in coordination of the Center for Business and Economic Research at Marshall University, by January 1, 2020, shall undertake a study and report to the Committee, the economic impact of this tax exemption and fee to the county and that region of the state, and make any recommendations regarding the benefits and disadvantages for continuing the provision of this tax exemption and fee, included, but not limited to, the impacts to other small and large businesses in the county, the costs to the county has incurred as a result of use of the facility, and any other relevant data that the universities may deem relevant.

§12-4-14a	State Auditor	Joint Committee on Government & Finance	Once	Not later than February 1, 2015	The volunteer fire departments' workers' compensation premium subsidy program shall undergo a review to assess its effectiveness after three years of operation. The Auditor shall submit a report to the Joint Committee on Government and Finance not later than February 1, 2015, and provide details of the program operation including funds distributed and departments taking advantage of the subsidy.
§15-2-7	Director of WV State Police Forensic Laboratory	Joint Committee on Government & Finance	Once	On or before January 1, 2018	(k) On or before January 1, 2018, the Director of the West Virginia State Police Forensic Laboratory shall submit a report to the Joint Committee on Government and Finance detailing the West Virginia State Police Forensic Laboratory's ability to retain employees.
§15-3A-7	Secretary of Military Affairs and Public Safety	Joint Committee on Government & Finance	Once	No later than December 1, 2008	(c) The secretary shall submit the plan to the Joint Committee on Government and Finance no later than December 1, 2008. The plan shall include an analysis of all related costs for equipping and using a statewide video recording and monitoring system during the duration of an Amber Alert and recommendations for any additional legislation or actions necessary to further facilitate the implementation of the "Guardian Angel Video Monitoring" program.
§15-3B-3	Secretary of Military Affairs and Public Safety	Joint Committee on Government & Finance	Once	No later than December 1, 2009	(d) The secretary shall submit a plan to the Joint Committee on Government and Finance no later than December 1, 2009. The plan shall include "Silver Alert" activation protocols, evaluation of first responder training requirements and needs as related to cognitively impaired persons and senior citizens, coordination and utilization of established programs and analysis of any costs. The secretary shall also make recommendations for any additional legislation or actions necessary to further facilitate the implementation of the "Silver Alert" program.
§15-3C-3	Secretary of Military Affairs and Public Safety	Joint Committee on Government & Finance	Once	No later than December 1, 2019	(d) The Superintendent shall submit a plan to the Joint Committee on Government and Finance no later than December 1, 2019. The plan shall include Blue Alert activation protocols, coordination and utilization of established programs to facilitate the apprehension of a person or persons who kill or inflict life-threatening injuries upon law-enforcement officers, and analysis of any costs. The Superintendent shall also make recommendations for any additional legislation or actions necessary to further facilitate the implementation of the "Blue Alert" program.

§15A-3-12	Commissioner of Division of Corrections and Rehabilitation	Joint Committee on Government & Finance	Once	No later than July 1, 2019	<p>(i) The commissioner shall, no later than July 1, 2019, complete an evaluation of all facilities within his or her control for the most appropriate space to house each type of inmate, and shall consult with the Juvenile Justice Commission on any and all intended uses of current or prospective juvenile facilities. This evaluation shall include an assessment of the physical plant of each institution, the inmate population size and type, and classification of inmates. Following completion of the evaluation, the commissioner shall develop a plan on how to best utilize the institutional space, and shall report to the Joint Committee on Government and Finance with recommendations regarding implementation of that plan. The commissioner may, from time to time, and as circumstances dictate, reorganize the facilities, and units within the facilities, to house pretrial inmates, convicted misdemeanants, and convicted felons in the most appropriate manner. No facility shall be converted from a juvenile to an adult facility, or from an adult to a juvenile facility, without legislative authorization.</p>
§15A-3-16	Commissioner of Division of Regional Jails	Joint Committee on Government & Finance	3 times	On or before January 1, 2019, January 1, 2020, January 1, 2021, and January 1, 2023	<p>(k) On or before July 1, 2020, the commissioner shall prepare a report on the feasibility of phasing out the county and municipal per diem charges required by §15A-3-16(g) of this code. This report shall include information regarding savings realized because of the consolidation of the former Division of Corrections, Division of Juvenile Services, and the operations of the Regional Jail and Correctional Facility Authority, as well as any other recommendations that might ease the burden of paying the per diem inmate costs by the counties or municipalities. On or before January 1, 2019, January 1, 2020, January 1, 2021, and January 1, 2023 the commissioner shall report to the Joint Committee on Government and Finance and the co-chairmen of the Joint Standing Committee on Finance the actual per diem rate as calculated pursuant to §15A-3-16(g) of this code and any amount not assessed to counties if the actual per diem cost is larger than the amount charged to the counties or municipalities pursuant to §15A-3-16(g) between July 1, 2018, and July 1, 2023.</p>
§16-1-9E	Bureau for Public Health	Joint Committee on Government & Finance	Once	By January 1, 2015	<p>The commissioner shall conduct such study pursuant to the authority granted to the commissioner pursuant to section six of this article: Provided, That in the event the commissioner determines that, in order to adequately perform such study, additional authority is required, the commissioner shall provide a report of such additional authority requested to the Governor and the Joint Committee on Government and Finance.</p>

§16-29B-30	Health Care Authority	Joint Committee on Government & Finance, Governor, Department of Health and Human Resources, Department of Administration, and Division of Personnel	Once	No later than June 1, 2017	(b) The Health Care Authority shall develop and implement a transition plan to transfer all their remaining functions to the Department of Health and Human Resources. The plan shall be submitted in writing to the Joint Committee on Government and Finance, the Governor and the Secretary of the Department of Health and Human Resources, the Secretary of the Department of Administration and the Division of Personnel. This plan shall be submitted no later than June 1, 2017.
§16-29B-31	Health Care Authority	Joint Committee on Government & Finance	Once	By September 30, 2019 (Sunset on December 31, 2019)	(c) The authority shall provide staff for the workgroup and the workgroup shall schedule one public hearing in each of the congressional districts in West Virginia as it relates to the provision of hospice services in the state. The workgroup shall develop and approve a final report by September 30, 2019, and a copy shall be submitted to the Joint Committee of Government and Finance of the Legislature, the Governor, and the authority. The workgroup will sunset on December 31, 2019.
§16-33-8	Bureau for Public Health	Joint Committee on Government & Finance	Once	On or before January 1, 1997	(b) The advisory committee shall study the possibility of and the cost associated with establishing a fund to provided financial assistance to qualified applicants for diagnostic and treatment services for prostate and colon cancer. The committee shall provide a report to the Joint Committee on Government and Finance on or before January 1, 1997.
§16-5V-32	PEIA Director	Joint Committee on Government & Finance	Once		(b) During the 36-month period before the payout of benefits begins, the Joint Committee on Government and Finance shall cause an interim study or studies to be conducted on the potential effects of the implementation of this retirement system, including, but not limited to, potential funding mechanisms to provide health insurance coverage for retirees in the fifty to fifty-five age group: Provided, That after the effective date of this provision, the Director of the Public Employees Insurance Agency shall propose a rule for legislative approval in accordance with the provisions of article three, chapter twenty-nine-a of this code governing the funding of health insurance coverage for retirees under the plan provided in this article who are in the fifty to fifty-five year age group, which rule may be filed as an emergency rule: Provided, however, That any rule filed as an emergency rule pursuant to this subsection shall be refilled at the earliest opportunity as a legislative rule for review and promulgation in accordance with the provisions of article three, chapter twenty-nine-a of this code.

§17-2A-6a	Independent qualified firm	Joint Committee on Government & Finance	One time	On or before December 31, 2015	(c) The independent qualified firm shall submit the final report of the audit to the Joint Committee on Government and Finance, with a copy to the Governor, on or before December 31, 2015. The Joint Committee on Government and Finance may authorize extension of the reporting requirement or expansion of the terms of the audit. The Joint Committee on Government and Finance shall pay the costs associated with the performance audit prescribed by this section.
§17-4-55	Division of Highways	Joint Committee on Government & Finance	Once	On or before December 1, 2018	(f) On or before December 1, 2018, the Commissioner of the Division of Highways shall submit a report to the Joint Committee on Government and Finance detailing the status and progress of the feasibility study directed in subsection (a) of this section. If the sponsorship program is implemented, the commissioner shall also report to the Joint Committee on Government and Finance on the status of the sponsorship program.
§17A-2B-3	Division of Motor Vehicles	Joint Committee on Government & Finance	One time	On or before December 1, 2012	The Division of Motor Vehicles shall submit to the Joint Committee on Government and Finance on or before December 1, 2012, a report setting forth the plan for the consolidation of state government services and of enforcement of laws pertaining to the regulation and taxation of the motor carrier industry.
§17C-17-11D	Division of Highways	Joint Committee on Government & Finance	Once	By December 31, 2004	The commissioner of highways shall, by December 31, 2004, review and revise, as the commissioner deems appropriate, weight limits for all state-maintained roads and public highways and provide to the Joint Committee on Government and Finance a report denoting all weight limits as they have been designated on state-maintained roads and public highways.
§17C-17A-12	coal resource transportation designation committee	Joint Committee on Government & Finance	Once	By January 1, 2004	(k) Prior to rendering a final decision on any application for designation or decertification of a coal resource transportation road, the committee shall first report its findings and recommendations on each pending application to the Joint Committee on Government and Finance. The Joint Committee on Government and Finance may comment on the application which comments shall be considered by the committee. The committee may not make final any designation or decertification before thirty days after reporting its findings and recommendations on an application to the Joint Committee on Government and Finance.
§17C-5-12	Bureau for Public Health	Joint Committee on Government & Finance	Once	On or before December 31, 2013	On or before December 31, 2013, the Bureau for Public Health shall submit to the Joint Committee on Government and Finance a report that includes the following: (1) Recommendations for the minimum levels of those drugs or controlled substances contained in subsection (d), section eight of this article, that must be present in a person's blood in order for the test to be admitted as prima facie evidence that the person was under the influence of a controlled substance or drug in a prosecution for the offense of driving a motor vehicle in this state; and (2) Recommendations for the minimum levels of those drugs or controlled substances contained in subsection (d), section eight of this article, that laboratories approved to test blood for drug or controlled substance content can reliably identify and measure for the concentrations of drugs, controlled substances and their metabolites, in blood.

§18-7A-36	3 bodies	Joint Committee on Government & Finance	One time	By June 30, 1989	a study shall be undertaken through the cooperative efforts of the board of the Public Employees Retirement System, the board of the Teachers Retirement System and the legislative commission on pensions and retirement toward determining the best method by which to address the fiscal problems of the Teachers Retirement System together with any combining of retirement systems of the state that might be indicated, with report to be made to the Joint Committee on Government and Finance of the Legislature by June 30, 1989.
§18B-14-9	Study Committee created by this section	Joint Committee on Government & Finance and Legislative Oversight Commission on Education Accountability	Once	By December 1, 2008	(e) The committee shall commence its work on or before May 15, 2008, and shall deliver its recommendations, together with draft legislation to implement the recommendations, to the Legislative Oversight Commission on Education Accountability and the Joint Committee on Government and Finance by December 1, 2008.
§18B-1F-9	Higher Education Policy Commission	Joint Committee on Government & Finance and Legislative Oversight Commission on Education Accountability (LOCEA)	Once	By July 15, 2011	(2) The commission shall file a report, including a copy of the completed agreement and any relevant documents, with the Joint Committee on Government and Finance and the Legislative Oversight Commission on Education Accountability by July 15, 2011.
§20-3-3A	Legislative Auditor	Joint Committee on Government & Finance	Once		(d) At the conclusion of the two-year pilot project, the Legislative Auditor shall review the pilot project and file a report with the Joint Committee on Government and Finance.
§21-3-22	Commissioner of Labor		Once	By January 1, 2017	(j) The Commissioner shall report to the Joint Committee on Government and Finance by January 1, 2017, on accident and injury rates at public improvement work sites during the two years prior and following enactment of this section.

§22-15-8	Division of Environmental Protection	Joint Legislative Oversight Commission on Water Resources and Joint Committee on Government and Finance	Once	On or before July 1, 2015	<p>(j) On or before July 1, 2015, the secretary shall submit an investigation and report to the Joint Legislative Oversight Commission on Water Resources and the Legislature's Joint Committee on Government and Finance which examines: (1) The hazardous characteristics of leachate collected from solid waste facilities receiving drill cuttings and drilling waste, including, but not limited to, the presence of heavy metals, petroleum related chemicals (benzene, toluene, xylene, etc.) barium, chlorides, radium and radon; (2) the potential negative impacts on the surface water or groundwater resources of this state associated with the collection, treatment and disposal of leachate from such landfills; (3) the technical and economic feasibility and benefits of establishing additional and/or separate disposal locations which are funded, constructed, owned and/or operated by the oil and gas industry; and (4) viable alternatives for the handling, treatment and disposal of drill cuttings, including the potential for processing, reusing and reapplying a portion of the collected drill cuttings as suitable fill material for roads, brownfield development or other projects, instead of disposing of all collected material into landfills.</p> <p>(k) The secretary shall submit any proposed contract for conducting the studies set forth in subsection (j) of this section for review and preapproval by the Legislature's Joint Committee on Government and Finance.</p>
§22-31-2	Public Water System Supply Study Commission	Joint Committee on Government & Finance	Once	On or before December 15 of each year, beginning December 15, 2014	<p>(c) Reports by the Commission shall be submitted to the Joint Committee on Government and Finance on or before December 15 of each year, beginning December 15, 2014.</p>
§22-5-11A	Division of Environmental Protection	Joint Committee on Government & Finance	Once	By January 1, 2010	<p>(l) The secretary is directed to report back to the Joint Committee on Government and Finance by January 1, 2010, on the impact of the implementation of the expedited permits authorized pursuant to this section. The report shall include, but not be limited to, assessments regarding the number and types of facilities utilizing this section, whether the agency has found this expedited process has assisted these facilities to implement construction and make revisions to their operations efficiently, without adverse impacts on the agency, the permitting process, or statewide air quality.</p>
§22A-1-13A	Office of Miner's Health, Safety and Training	Joint Committee on Government & Finance	Once	By December 31, 2012	<p>By December 31, 2012, the Office of Miners' Health, Safety and Training shall report to the Legislature's Joint Committee on Government and Finance with recommendations regarding the implementation of its findings.</p>

§24-2G-2	Public water utilities	Joint Committee on Government & Finance	Once	By January 1, 2015	<p>(b) Each public water utility is empowered to determine at its discretion which of the contaminants listed in subsection (a) of this section are most likely to contaminate its water supply, and shall provide a monitoring system which shall detect the three of the listed contaminants deemed most likely to affect that water system: Provided, That each public water utility shall file its list with the commission: Provided, however, That any public water system serving over one hundred thousand customers from any one treatment plant is requested to test for all listed contaminants at each treatment plant: Provided further, That if technology to adequately detect contaminants as required by this section proves to be not feasible to implement, the public water utility shall report by January 1, 2015, such to the Joint Committee on Government and Finance with the reasons why such technology is not feasible to obtain or use, and suggest alternatives.</p>
§29-12D-1A	BRIM	Joint Committee on Government & Finance	Annually	Each year beginning January 1, 2018 -- Fund closure on June 30, 2022	<p>(d) Annual Report; transfer of fund balance. — The requirements of this section shall terminate on the dates set forth in this section or sooner if the liability of the Patient Injury Compensation Fund has been paid or has been funded in its entirety. The Board of Risk and Insurance Management shall submit a report to the Joint Committee of Government and Finance each year beginning January 1, 2018, giving recommendations based on actuarial analysis of the fund's liability. The recommendations shall include, but not be limited to, discontinuance of the assessments provided for in this section, closure of the fund and transfer of the fund's liability. Any funds remaining in the fund on June 30, 2022, and determined by the Board of Risk and Insurance Management to not be necessary for claim payments or administrative costs of the fund, shall be transferred to the General Revenue Fund.</p>
§29A-3-20	All executive agencies with rule making authority	Joint Committee on Government & Finance and Legislative Rule-Making Review Committee	Once	On or before November 1, 2017	<p>(a)(4) Submit a report to the Joint Committee on Government and Finance and the Legislative Rule-Making Review Committee on or before November 1, 2017, which shall include:</p>
§31-15A-17B	Water Development Authority	Joint Committee on Government & Finance	Once	No later than December 1, 2012	<p>(f) No later than December 1, 2012, the Water Development Authority shall report to the Joint Committee on Government and Finance the total cost of Chesapeake Bay watershed compliance projects and the Greenbrier River watershed compliance projects and the proposed grant awards for each eligible project. From the proceeds of bonds issued under subsection (b) of this section, the council shall direct the Water Development Authority to make grants to eligible projects ready to proceed to construction and those grant awards shall be pro rated to an equal percentage of total eligible costs among all applicants for each eligible project as certified by the Water Development Authority in its report to the Joint Committee on Government and Finance dated November 26, 2012: Provided, That the final project, and its financing, is consistent with the scope of the eligible project included in the council's approval on December 5, 2012.</p>

§31H-2-4	Class I and II Municipalities	Joint Committee on Government & Finance	Once	On or before December 31, 2026	(k) On or before December 31, 2026, all Class I and Class II municipalities shall report to the Joint Committee on Government and Finance of the effects of the implementation of this article.
§3-2-11	Commissioner of the Division of Motor Vehicles, the Secretary of the Department of Transportation, and the Secretary of State	Interim Committees	One-time	See text - during the first interim meetings of such committees occurring after September 1, 2019	The Commissioner of the Division of Motor Vehicles, the Secretary of the Department of Transportation, and the Secretary of State shall each appear before the Joint Committee on Government and Finance and the Joint Standing Committee on the Judiciary, during the first interim meetings of such committees occurring after September 1, 2019, to present written reports containing a full and complete list of any infrastructure each agency requires to achieve the purposes of this section.
§33-3-33A	State Fire Marshal	Joint Committee on Government & Finance	Once	On or before December 31, 2015	On or before December 31, 2015, the State Fire Marshal shall submit to the Joint Committee on Government and Finance a comprehensive report of the review and the State Fire Marshal's recommendations, substantiated by the findings of the review, of steps that may be taken to meet the needs of and sustain the volunteer and part volunteer fire companies and volunteer fire departments of this state, including, but not limited to, the following:
§33-3-33B	Insurance Commissioner	Joint Committee on Government & Finance	Once	On or before July 1, 2019	(b) On or before July 1, 2019, the Insurance Commissioner shall submit to the Joint Committee on Government and Finance and the Joint Committee on Government Organization a comprehensive report of the review and the Insurance Commissioner's recommendations, substantiated by the findings of the review, and steps that may be taken to meet the needs of and sustain the volunteer fire departments for their workers' compensation coverage.
§48-9-104	Supreme Court of Appeals	Joint Committee on Government & Finance	Once	No later than 2 years after initiation of program	(d) The administrative office of the Supreme Court of Appeals shall submit a report to the Joint Committee on Government and Finance summarizing the effectiveness of any program of parent education no later than two years from the initiation of the program.

§50-1-3	Nation Center for State Courts	Joint Committee on Government & Finance	Once	No later than December 1, 2014	<p>(e) On or before July 1, 2013, the Joint Committee on Government and Finance shall request a study by the National Center for State Courts, working in conjunction with the Administrative Office of the Supreme Court of Appeals of West Virginia, to review the weighted case loads in each of the magistrate courts in this state, and present recommendations as to how the present resources and personnel in the magistrate court system could be better apportioned to equitably and timely meet the collective needs of the magistrate court system in West Virginia. Based on the findings and data generated by that study, the National Center for State Courts shall make recommendations as to the equitable redistribution of personnel and resources, by temporary or permanent reassignment, to better meet the needs and weighted loads that are demonstrated to exist in the various magistrate courts in this state. This study shall be presented to the Joint Committee on Government and Finance no later than December 1, 2014, and shall include recommendations and proposed legislation resulting from such study and shall also include a plan to continue the efficient delivery of justice by the magistrate court system and the justification for equalization of pay for all magistrates</p>
§5-10-53	3 bodies	Joint Committee on Government & Finance	One time	By June 30, 1989	<p>a study shall be undertaken through the cooperative efforts of the board of the Public Employees Retirement System, the board of the Teachers Retirement System and the legislative commission on pensions and retirement toward determining the best method by which to address the fiscal problems of the Teachers Retirement System together with any combining of retirement systems of the state that might be indicated, with report to be made to the Joint Committee on Government and Finance of the Legislature by June 30, 1989.</p>
§5B-2B-4A	WV Workforce Development Board	Joint Committee on Government & Finance and Legislative Oversight Commission on Education Accountability	Annually through 2016	On or before November 1 of each year through 2016	<p>(b) To assist in maximizing the economic opportunities available with horizontal drilling, the board shall make a report to the Joint Committee on Government and Finance and the Legislative Oversight Commission on Education Accountability on or before November 1 of each year through 2016, detailing a comprehensive review of the direct and indirect economic impact of employers engaged in the production of horizontal wells in the State of West Virginia, as more specifically defined in article six-a, chapter twenty-two of this code, which shall include: (continues).</p>
§8-13C-13	Chief Technology Officer	Joint Committee on Government & Finance	Once	Before December 1, 2004 - - REPEALED 2022 CS for HB4067	<p>The chief technology officer, appointed pursuant to article one-b, chapter five of this code, shall conduct a study on the cost for the Tax Commissioner to implement the taxes that may be imposed pursuant to this article. The chief technology officer shall report the findings and recommendations to the Joint Committee on Government and Finance before December 1, 2004.</p>

§8-22-18a	Municipal Pensions Oversight Board	Joint Committee on Government and Finance and the Joint Committee on Pensions and Retirement	Annually	No later than October 31, 2013	(i) The oversight board shall cooperate with the West Virginia Investment Management Board and the Board of Treasury Investments to educate members of the local pension boards of trustees on the services offered by the two state investment boards. No later than October 31, 2013, the board shall report to the Joint Committee on Government and Finance and the Joint Committee on Pensions and Retirement a detailed comparison of returns on long-term investments of moneys held by or allocated to municipal pension and relief funds managed by the West Virginia Investment Management Board and those managed by others than the Investment Management Board. The oversight board shall also report at that time on short-term investment returns by local pension boards using the West Virginia Board of Treasury Investments compared to short-term investment returns by those local boards of trustees not using the Board of Treasury Investments.
§9-2-6	DHHR	Joint Committee on Government & Finance	Once	No later than December 31, 2020	(22) Develop a data analytics pilot program to identify potential fraud and help guide policy objectives to eliminate future fraud. The Secretary shall submit a report containing the pilot program's results and recommendations to the Joint Committee on Government and Finance no later than December 31, 2020.
§9-2-9	Department of Health and Human Resources	Legislative Oversight Commission on Health and Human Resources Accountability (LOCHHRA)	Once	No later than July 1, 2006	(f) The secretary shall, upon federal certification of the claims management system, ensure that the claims management system processing Medicaid claims provides: (1) Detailed quarterly financial reports to the Legislative Oversight Commission on Health and Human Resources Accountability; (2) A management reporting system no later than July 1, 2006;
§9-7-1	Legislative Auditor for Medicaid Fraud Control Unit	Joint Committee on Government & Finance	Once	On or before December 31, 2022	(d) On or before December 31, 2022, the Legislative Auditor shall study and report to the Joint Committee on Government and Finance on the performance of the Medicaid Fraud Control Unit within the Office of the Attorney General during the previous three years compared to the performance of the unit while it was established within the Department of Health and Human Resources.
§9-8-2	Department of Health and Human Resources	Legislative Oversight Commission on Health and Human Resources Accountability (LOCHHRA)	Once	No later than October 1, 2020	(c) The department shall submit a report to the Legislative Oversight Committee on Health and Human Resources Accountability, no later than October 1, 2020, on the employment impact of ABAWD requirements in those counties where they were implemented as of October 1, 2018.

§9A-2-1	Division of Veterans Affairs	Joint Committee on Government & Finance and Joint Committee for Health	Once	On or before November 1, 2019	(2) On or before November 1, 2019, the secretary shall submit its study to the Joint Committee on Health and the Joint Committee on Government and Finance regarding the housing needs of veterans, including draft legislation addressing those needs, where the need is greatest and the need for additional veterans homes.
§18-2-7f	Department of Education	Legislative Oversight Commission on Education Accountability (LOCEA)	Once	After 3 years of implementation	(f) The Department of Education shall prepare a report of data analysis and an overview of the alternative learning opportunities to the Legislative Oversight Commission on Education Accountability after three years of implementation.
§49-4-726	The Secretary of the Department of Health and Human Resources and the Secretary of the Department of Military Affairs and Public Safety	President of the State Senate and Speaker of the House of Delegates	Once	On or before July 31, 2020	(b) The secretaries shall issue a joint report of their findings and recommendations, together with draft legislation necessary to effectuate the recommendations, on or before July 31, 2020, to the President of the Senate and the Speaker of the House of Delegates.
§33-54-3	Drug manufacturer	State Auditor NOT Legislative Auditor	Annually	Not later than January 15 of each calendar year	(a) Not later than January 15 of each calendar year, a drug manufacturer shall submit a report to the Auditor stating the following information for each brand-name, specialty, and generic drug manufactured by the drug manufacturer and sold in the state directly by the drug manufacturer or a wholesale drug distributor:
§33-54-4	Health plan benefit provider	State Auditor NOT Legislative Auditor	Annually.	No later than March 1 of each calendar year	No later than March 1 of each calendar year, each health benefit plan issuer shall submit to the Auditor a report providing the following information for the immediately preceding calendar year.
§24-6-5	Public Service Commission	Joint Committee on Government Organization (Interim)	Once	No later than November 30, 2020	A report of the funds expended for subsection (j) of this section shall be presented to the interim Joint Committee on Government Organization no later than November 30, 2020, to ensure the fiscal responsibility and efficacy of this section.



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