

H. B. 2851

(By Delegates Boggs, Ashley, D. Poling,
Caputo and Swartzmiller)

(By request of the Auditor)

[Introduced March 6, 2013; referred to the
Committee on Political Subdivisions then Finance.]

**FISCAL
NOTE**

A BILL 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.

(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

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

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

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

NOTE: The purpose of this bill is to establish a one time audit cost amnesty program for local governments with delinquent audit costs.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.