

**Senate Bill No. 600**

(By Senators Yost, Edgell, Barnes, Facemire and Cann)

\_\_\_\_\_  
[Introduced March 22, 2013; referred to the Committee on  
Government Organization; and then to the Committee on 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.

This section is new; therefore, strike-throughs and  
underscoring have been omitted.