

H. B. 2851

(BY DELEGATE(S) BOGGS, ASHLEY, D. POLING,
CAPUTO AND SWARTZMILLER)
(BY REQUEST OF THE STATE AUDITOR'S OFFICE)

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

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.

- 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.**

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.