

H. B. 4219

(By Delegates Gearheart, Moore, Shott, Ellington, Border, Staggers, Kump, Householder, Westfall and Espinosa)

[Introduced January 17, 2014; referred to the Committee on Government Organization then Finance.]

FISCAL NOTE

A BILL to amend and reenact §17-2A-6 of the Code of West Virginia, 1931, as amended, relating to auditing the Division of Highways.

Be it enacted by the Legislature of West Virginia:

That §17-2A-6 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 2A. WEST VIRGINIA COMMISSIONER OF HIGHWAYS.

§17-2A-6. Accounting and auditing; financial reports.

(a) The commissioner, by and through his or her business manager assistant, shall centralize, standardize and integrate the budget, accounting and auditing services of the entire state road and highway program. Whenever there is provided by law a uniform system of accounting and auditing and policies and practices relating thereto for all state officials, departments and agencies, such the uniform system shall be adopted by the commissioner. Until such a system, policies and practices are formulated and

1 prescribed, the commissioner shall establish his or her own system,
2 policies and practices for all accounting and reporting services.

3 All commission accounting and auditing services ~~shall be~~ are
4 on the fiscal year basis. The commissioner shall prepare an annual
5 financial report covering all receipts and disbursements for each
6 fiscal year and shall deliver ~~such a~~ a report to the commission on or
7 before December 1, next succeeding the end of the fiscal year.

8 The commissioner shall report quarterly to the commission on
9 finances, personnel and other aspects and phases of the road
10 program and system.

11 (b) On or before July 1, 2014, the commissioner shall order a
12 financial and efficiency audit of the Division of Highways. The
13 final report from the audit shall be submitted to the Governor, the
14 House of Delegates and the Senate on or before February 1, 2015.
15 The audit shall be performed by a qualified firm in adherence to
16 the following provisions:

17 (1) The firm shall be selected on a competitive bid based on
18 price and qualifications;

19 (2) The firm may not be currently under contract with any
20 agency of the State of West Virginia, and may not have been under
21 contract for the five years preceding the issuance of the contract;

22 (3) The contract shall not exceed \$500,000; and

23 (4) The contract shall be paid for from the Departmental
24 budget's employee account reserve due to unfilled positions.

1 The audit shall examine, define and determine: Areas of
2 inefficiency, better practices, better allocations of funds,
3 methods of savings funds, the proper number of employees, and,
4 identify unused funds and define the best use of tax payer dollars.

NOTE: The purpose of this bill is to provide for a performance and efficiency audit of the Division of Highways.

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