

1 **ENGROSSED**

2 COMMITTEE SUBSTITUTE

3 FOR

4 **H. B. 2008**

5 (By Delegate Summers, Evans, D., Hamrick, Ashley, Ireland,  
6 Stansbury, Gearheart, Nelson, E., Howell, Blair and Kurcaba)  
7

8 (Originating in the House Committee on Finance)

9 [February 2, 2015]

10  
11 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
12 designated §17-2A-6a, relating to an independent audit of the Division of Highways;  
13 establishing criteria for selection of the auditor; establishing terms of the audit; and providing  
14 for costs associated with the audit.

15 *Be it enacted by the Legislature of West Virginia:*

16 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new  
17 section, designated §17-2A-6a to read as follows:

18 **ARTICLE 2A. WEST VIRGINIA COMMISSIONER OF HIGHWAYS.**

19 **§17-2A-6a. Independent performance audit of the Division of Highways.**

20 (a) Beginning May 1, 2015, the Division of Highways shall provide access to and make  
21 available all of the Division's books, accounts, records and any other information requested by the  
22 independent qualified firm that may be selected by the Joint Committee on Government and Finance

1 to conduct a performance audit of the Division of Highways and any one or more of the individual  
2 district within the state road system for the preceding three fiscal years, as determined by the Joint  
3 Committee on Government and Finance.

4 (b) The independent qualified firm selected to conduct the performance audit shall be  
5 selected by the Legislative Auditor under the oversight of the Joint Committee on Government and  
6 Finance on a competitive bid based upon price and qualifications. The performance audit shall be  
7 conducted in accordance with the generally accepted government auditing standards. The audit may  
8 include, but not be limited to examination of areas of inefficiency, best practices, the appropriateness  
9 of staffing across functions and locations, vehicles allocated within the agency, compensation levels  
10 including overtime and relation to employee turnover, procurement practices, existing or  
11 recommended system of performance benchmarks, organizational structure, and internal operating  
12 or management policies.

13 (c) The independent qualified firm shall submit the final report of the audit to the Joint  
14 Committee on Government and Finance, with a copy to the Governor, on or before December 31,  
15 2015. The Joint Committee on Government and Finance may authorize extension of the reporting  
16 requirement or expansion of the terms of the audit. The Joint Committee on Government and  
17 Finance shall pay the costs associated with the performance audit prescribed by this section.