

1 COMMITTEE SUBSTITUTE

2 FOR

3 **Senate Bill No. 8**

4 (By Senators Blair, Boley, Carmichael, Ferns, Gaunch, Karnes, Leonhardt, Maynard, Nohe,
5 Sypolt, Trump, Walters and Cole (Mr. President))

6 _____
7 [Originating in the Committee on Government Organization;
8 reported January 23, 2015.]
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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 auditing the Division of Highways.

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

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

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

17 **§17-2A-6a. Performance and efficiency audit of the Division of Highways.**

18 On or before May 1, 2015, the Legislature, acting through the Joint Committee on
19 Government and Finance, shall cause a performance and efficiency audit to be conducted of the
20 Division of Highways and each of its individual districts for the preceding three fiscal years in
21 accordance with the provisions of this article.

22 The audit shall examine, define and determine: Areas of inefficiency, better practices, better
23 allocations of funds, unused funds, methods of savings funds, appropriate number of employees and

1 the best use of taxpayer dollars. The audit shall be performed by a qualified firm in adherence to the
2 following provisions:

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

4 (2) The Post-Audit Division of the Legislative Auditor's Office shall set the parameters of
5 the performance audit;

6 (3) The audit shall be done in accordance with the generally accepted government auditing
7 standards (GAGAS);

8 (4) The principal auditor may not be currently auditing the Division of Highways of the State
9 of West Virginia, and may not have audited the Division of Highways of the State of West Virginia
10 for the five years preceding the submission of the bids; and

11 (5) The contract shall not exceed \$500,000.

12 The final report from the audit shall be submitted to the Joint Committee on Government and
13 Finance, and a copy of the final report submitted to the Governor, on or before December 31, 2015.

14 The commissioner shall reimburse the Legislature for the cost of the audit.

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

§17-2A-6a is new; therefore, strike-throughs and underscoring have been omitted.)