

# E N G R O S S E D

COMMITTEE SUBSTITUTE

FOR

## **H. B. 2008**

---

(BY DELEGATE(S) SUMMERS, D. EVANS, HAMRICK,  
ASHLEY, IRELAND, STANSBURY, GEARHEART, E. NELSON,  
HOWELL, BLAIR AND KURCABA)

---

(Originating in the House Committee on Finance)  
[February 2, 2015]

---

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

*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 §17-2A-6a to read as follows:

ARTICLE 2A. WEST VIRGINIA COMMISSIONER OF HIGHWAYS.

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

1        (a) Beginning May 1, 2015, the Division of Highways shall  
2        provide access to and make available all of the Division's books,  
3        accounts, records and any other information requested by the  
4        independent qualified firm that may be selected by the Joint  
5        Committee on Government and Finance to conduct a  
6        performance audit of the Division of Highways and any one or  
7        more of the individual district within the state road system for  
8        the preceding three fiscal years, as determined by the Joint  
9        Committee on Government and Finance.

10       (b) The independent qualified firm selected to conduct the  
11       performance audit shall be selected by the Legislative Auditor  
12       under the oversight of the Joint Committee on Government and  
13       Finance on a competitive bid based upon price and  
14       qualifications. The performance audit shall be conducted in  
15       accordance with the generally accepted government auditing  
16       standards. The audit may include, but not be limited to  
17       examination of areas of inefficiency, best practices, the

18 appropriateness of staffing across functions and locations,  
19 vehicles allocated within the agency, compensation levels  
20 including overtime and relation to employee turnover,  
21 procurement practices, existing or recommended system of  
22 performance benchmarks, organizational structure, and internal  
23 operating or management policies.

24 (c) The independent qualified firm shall submit the final  
25 report of the audit to the Joint Committee on Government and  
26 Finance, with a copy to the Governor, on or before December 31,  
27 2015. The Joint Committee on Government and Finance may  
28 authorize extension of the reporting requirement or expansion of  
29 the terms of the audit. The Joint Committee on Government and  
30 Finance shall pay the costs associated with the performance audit  
31 prescribed by this section.

