

COMMITTEE SUBSTITUTE

FOR

**H. B. 2008**

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

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(Originating in the House Committee on Finance)

[February 2, 2015]

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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 to the  
4 independent qualified firm selected by the Joint Committee on  
5 Government and Finance to conduct a performance audit of the  
6 Division of Highways and each individual district within the  
7 state road system for the preceding three fiscal years.

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

18 including overtime and relation to employee turnover,  
19 procurement practices, existing or recommended system of  
20 performance benchmarks, organizational structure, and internal  
21 operating or management policies.

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

