

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

ENGROSSED

Committee Substitute

for

House Bill 5137

By Delegates Hornby, Thorne, E. Pritt, Willis, Maynor,
Sheedy, Heckert, Mallow, Jennings, Chiarelli, and
Smith

[Originating in the Committee on Government
Organization; Reported on February 12, 2024]

1 A BILL to amend and reenact §12-4A-2 of the Code of West Virginia, 1931, as amended, relating
2 to requiring the State Auditor to conduct audits of all county boards of education and their
3 funds and income, regardless of source.

Be it enacted by the Legislature of West Virginia:

ARTICLE 4A. CENTRALIZED MANAGEMENT OF COMPLAINTS.

§12-4A-2. General purpose.

1 (a) The State Auditor shall have authority to receive reports of possible fraud,
2 misappropriation, mismanagement or waste of state funds of the State of West Virginia and to
3 refer such reports to the commission on special investigations, county prosecutors and law-
4 enforcement agencies.

5 (b) The State Auditor shall conduct a financial assessment of all county boards of
6 education in this state. Financial assessments are not required to be conducted on an annual
7 basis, but shall be scheduled as to complete an assessment of each county board of education at
8 least once every six years. The State Auditor shall assess and report to the Joint Committee on
9 Government and Finance on all county board of education funds, regardless of the funds' source,
10 including, but not limited to, funds and income received from levies, the state, and the federal
11 government. The assessment shall include evaluations of internal controls, including use of the
12 purchasing card. Effective July 1, 2025, all county boards of education must utilize the Local
13 Government Purchasing Card program created in Chapter 6, Article 9, section 2a of this code:
14 Provided, That nothing in this section shall alter the State Auditor's duties as the supervisor of local
15 government offices or current audit requirements of county boards of education as provided for
16 under Chapter 6, Article 9 of this code: Provided further, That the State Auditor may recoup his or
17 her costs under this section by charging a fee to the county board of education. This section shall
18 become effective immediately upon passage.