

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

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~~ may 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 an audit of all county boards of education in this state.
6 The State Auditor shall review all county board of education funds, regardless of the funds' source,
7 including, but not limited to, funds and income received from levies, the state, and the federal
8 government. This section shall become effective immediately upon passage.

NOTE: The purpose of this bill is to authorize and require the state auditor to conduct audits of all county boards of education relating to income or funds received, regardless of source.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.