

HB# 4163

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OFFICE OF THE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1994



ENROLLED

HOUSE BILL No. 4163

(By Delegate Mr. Spiker, Mr. Chambers)



Passed March 12, 1994

In Effect 90 Days From Passage

ENROLLED
H. B. 4163

(By MR. SPEAKER, MR. CHAMBERS)

[Passed March 12, 1994; in effect ninety days from passage.]

AN ACT to amend and reenact section four, article two, chapter four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the duties of the legislative auditor; allowing the legislative auditor to charge the costs of conducting a post audit to the agency being audited; use of funds received; and filing copies of audit.

Be it enacted by the Legislature of West Virginia:

That section four, article two, chapter four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 2. LEGISLATIVE AUDITOR; POWERS; FUNCTIONS; DUTIES; COMPENSATION.

§4-2-4. Duties of auditor; filing reports.

1 (a) It is the duty of the legislative auditor to compile
2 fiscal information for the Senate and the House of
3 Delegates, to make a continuous audit and analysis of
4 the state budget, revenues and expenditures, during and
5 between sessions of the Legislature, to make post audits
6 of the revenues and expenditures of the spending units
7 of the state government, at least once every two years,
8 if practicable, to report any misapplication of state
9 funds or erroneous, extravagant or unlawful expendi-
10 tures by any spending unit, to ascertain facts and to
11 make recommendations to the Legislature concerning

12 post-audit findings, the revenues and expenditures of
13 the state and of the organization and functions of the
14 state and its spending units.

15 (b) The legislative auditor may collect, and the
16 department, agency or board shall pay, any or all of the
17 costs associated with conducting the post audits from the
18 department, agency or board being audited, when
19 necessary and desirable. The legislative auditor shall
20 render to the department, agency or board liable for the
21 costs a statement of the costs as soon after the costs were
22 incurred as practicable, and it is the duty of the
23 department, agency or board to pay promptly in the
24 manner that other claims and accounts are paid. All
25 money received by the legislative auditor from this
26 source shall be expended only for the purpose of
27 covering the costs associated with such services, unless
28 otherwise directed by the Legislature.

29 (c) A copy of each report of audit when completed and
30 certified shall be filed in the office of the department
31 of finance and administration as a public record and a
32 copy shall be filed with the attorney general for any
33 action he or she may consider necessary.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Handwritten Signature]
.....
Chairman Senate Committee

Ernest C. Moore
.....
Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

[Handwritten Signature]
.....
Clerk of the Senate

Donald L. Stopp
.....
Clerk of the House of Delegates

[Handwritten Signature]
.....
President of the Senate

[Handwritten Signature]
.....
Speaker of the House of Delegates

The within *is approved* this the *30th*
day of *March* 1994.

[Handwritten Signature]
.....
Governor

PRESENTED TO THE

GOVERNOR

Date 3/28/94

Time 9:26am