

1 COMMITTEE SUBSTITUTE

2 FOR

3 **H. B. 2008**

4 (By Delegate Summers, Evans, D., Hamrick, Ashley, Ireland,
5 Stansbury, Gearheart, Nelson, E., Howell, Blair and Kurcaba)
6

7 (Originating in the House Committee on Finance)

8 [February 2, 2015]
9

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

14 *Be it enacted by the Legislature of West Virginia:*

15 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new
16 section, designated §17-2A-6a to read as follows:

17 **ARTICLE 2A. WEST VIRGINIA COMMISSIONER OF HIGHWAYS.**

18 **§17-2A-6a. Independent performance audit of the Division of Highways.**

19 (a) Beginning May 1, 2015, the Division of Highways shall provide access to and make
20 available all of the Division's books, accounts, records and any other information requested to the
21 independent qualified firm selected by the Joint Committee on Government and Finance to conduct
22 a performance audit of the Division of Highways and each individual district within the state road

1 system for the preceding three fiscal years.

2 (b) The independent qualified firm selected to conduct the performance audit shall be
3 selected by the Legislative Auditor under the oversight of the Joint Committee on Government and
4 Finance on a competitive bid based upon price and qualifications. The performance audit shall be
5 conducted in accordance with the generally accepted government auditing standards. The audit may
6 include, but not be limited to examination of areas of inefficiency, best practices, the appropriateness
7 of staffing across functions and locations, vehicles allocated within the agency, compensation levels
8 including overtime and relation to employee turnover, procurement practices, existing or
9 recommended system of performance benchmarks, organizational structure, and internal operating
10 or management policies.

11 (c) The independent qualified firm shall submit the final report of the audit to the Joint
12 Committee on Government and Finance, with a copy to the Governor, on or before December 31,
13 2015. The Joint Committee on Government and Finance may authorize extension of the reporting
14 requirement or expansion of the terms of the audit. The Joint Committee on Government and
15 Finance shall pay the costs associated with the performance audit prescribed by this section.