

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

### **Introduced**

## **House Bill 2897**

By Delegates Ellington, Statler, Hornby, Crouse,

Willis, Dittman, Toney, and Campbell

[Introduced February 24, 2025; referred to the

Committee on Education then Government

Organization]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §18-2-46; relating to requiring the Legislative Auditor to conduct periodic  
3 performance and financial audits of the West Virginia Department of Education; granting  
4 the Legislative Auditor the power and authority to conduct examinations and inspections;  
5 requiring the Legislative Auditor to protect the confidentiality, privacy, and security of  
6 protected information; and establishing deadline for initial performance and financial audit  
7 and reporting requirements.

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

**ARTICLE 2. STATE BOARD OF EDUCATION.**

**§18-2-46. Requiring the Legislative Auditor conduct periodic performance and financial  
audits of the West Virginia Department of Education.**

1 (a) The Legislative Auditor, in conjunction with the Legislative Oversight Commission on  
2 Education Accountability ("LOCEA") may, at reasonable and prudent intervals, conduct  
3 performance and financial audits of the West Virginia Department of Education.

4 (b) The Legislative Auditor shall have the power and authority to examine the revenues,  
5 expenditures, and performance of the West Virginia Department of Education, which shall allow  
6 the Legislative Auditor to inspect all records and accounts of the commission and to examine the  
7 personnel of the commission: *Provided*, That for any legally protected information provided or  
8 disclosed to the Legislative Auditor pursuant to this section, the Legislative Auditor shall protect  
9 the confidentiality, privacy, or security of the protected information in like manner and with the  
10 same duty as is required of the West Virginia Department of Education. Additionally, the  
11 Legislative Auditor may review productivity and meeting standards, while ensuring that local  
12 control is upheld.

13 (c) The Legislative Auditor shall complete an initial performance and financial audit of the  
14 West Virginia Department of Education by December 1, 2025, and, on that date, deliver a report  
15 thereof to the Joint Committee on Government and Finance and to the Legislative Oversight

16 Commission on Education Accountability.

NOTE: The purpose of this bill is to require the Legislative Auditor to conduct periodic performance and financial audits of the West Virginia Department of Education. The bill grants the Legislative Auditor the power and authority to conduct examinations and inspections. The bill requires the legislative auditor to protect the confidentiality, privacy, and security of protected information. Finally, the bill establishes a deadline for initial performance and financial audit and reporting requirements.

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