

# **WEST VIRGINIA LEGISLATURE**

**2025 REGULAR SESSION**

**ENGROSSED**

## **House Bill 3156**

By Delegate Hanshaw (Mr. Speaker)

[Introduced March 05, 2025; referred to the  
Committee on Government Organization]



1 A BILL to amend and reenact §5A-2B-2 of the Code of West Virginia, 1931, as amended, relating  
2 to exempting the Legislature from the requirement of using Shared Services for auditing  
3 and reporting.

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

**ARTICLE 2B. SHARED SERVICES.**

**§5A-2B-2. Cost analysis and reporting.**

1 (a) On or before July 1, 2018, the Department of Administration shall develop a cost-  
2 performance assessment for use by each state spending unit to measure costs of that spending  
3 unit providing its own accounting and financial reporting services.

4 (b) Beginning April 1, 2019, and each year thereafter, all state spending units shall report  
5 annually to the Shared Services Section information related to costs of providing accounting and  
6 financial reporting services based upon the metrics identified by the Shared Services Section in  
7 the cost-performance assessment. The deputy director shall evaluate the cost information  
8 provided by spending units to determine if the same services could be provided by the Shared  
9 Services Section at a lower cost and in a more efficient manner.

10 (c) On or before July 1, 2019, the deputy director shall report to the Governor and the Joint  
11 Committee on Government and Finance the results of the cost-performance assessment  
12 documenting the amount each state spending unit incurs for accounting services, and make  
13 recommendations for providing the services through the Shared Services Section.

14 (d) The deputy director shall report annually, on or before December 31 of each year, to the  
15 Governor and the Joint Committee on Government and Finance the cost savings and efficiencies  
16 resulting from providing accounting and financial reporting services by the Shared Services  
17 Section.

18 (e) The Department of Administration is authorized to promulgate legislative rules,  
19 including emergency rules, to develop the assessment, any forms necessary for reporting costs,  
20 and any other information necessary pursuant to §29A-3-1 *et seq.* of this code.

21            (f) The Legislature is exempt from the reporting requirements contained in subsection (b)  
22 of this section.