

1 H. B. 3270

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3 (By Delegates Mahan, Williams, Guthrie, M. Poling, Marshall,
4 T.Campbell, White, Border, Anderson and Walters)

5
6 (Originating in the Committee on Finance)

7 [February 24, 2011]

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10 A BILL to amend and reenact §4-2-5 of the code of West Virginia,
11 1931 as amended, relating to the powers and duties of the
12 Legislative Auditor; allowing reports to be generated by the
13 Legislative Auditor and authorizing audits of state funds.

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

15 That §4-2-5 of the code of West Virginia, 1931, as amended,
16 be amended and reenacted to read as follows:

17 **ARTICLE 2. LEGISLATIVE AUDITOR; POWERS; FUNCTIONS; DUTIES;**
18 **COMPENSATION.**

19 **§4-2-5. Powers of Auditor.**

20 (a) (1) The Legislative Auditor ~~shall have~~ has the power and
21 authority to examine the revenues, expenditures and performance of
22 every spending unit of the state government or entity created by
23 this code and for , and of every public or private entity which is
24 the recipient of state funds, including funds derived from a state
25 controlled function, to the extent necessary to ascertain that the
26 funds are properly expended and reported.

27 (2) For these purposes the Legislative Auditor has ~~shall have~~
28 the authority, by such means as are necessary, to require:

1 (A) Any ~~any~~ person holding office in the state government or
2 employed by the state, to allow ~~him~~ the Legislative Auditor or his
3 or her employee or designee to inspect the properties, equipment,
4 facilities and records of the various agencies, departments,
5 subdivisions or institutions of the state government for which
6 appropriations are to be made or have been made, either before or
7 after estimates ~~therefor~~ are submitted, and before, during and
8 after the sessions of the Legislature; and

9 (B) Any public or private entity which is the recipient of
10 state funds, including funds derived from a state controlled
11 function, to allow the Legislative Auditor or his or her employee
12 or designee to inspect the properties, equipment, facilities and
13 records of the entity to the extent necessary to ascertain that the
14 state funds, including funds derived from a state controlled
15 function, are properly expended and reported: Provided, That the
16 Legislative Auditor may only review state funds or invoices for
17 services provided to the state.

18 (b) Refusal of any person to allow ~~such~~ the inspection shall
19 be reported by the Legislative Auditor to the committee.

20 (c) The Legislative Auditor shall provide any person or entity
21 audited pursuant to this section a copy of the audit report, and
22 shall allow the person or entity an opportunity to respond to the
23 audit report in accordance with generally accepted governmental
24 accounting practices.