

# H. B. 3270

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(BY DELEGATES MAHAN, WILLIAMS, GUTHRIE, M. POLING,  
MARSHALL, T.CAMPBELL, WHITE, BORDER, ANDERSON AND  
WALTERS)

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(Originating in the Committee on Finance)  
[February 24, 2011]

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

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

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

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

**§4-2-5. Powers of Auditor.**

1        (a) (1) The Legislative Auditor shall have has the power  
2        and authority to examine the revenues, expenditures and  
3        performance of every spending unit of the state government  
4        or entity created by this code and for , and of every public or  
5        private entity which is the recipient of state funds, including  
6        funds derived from a state controlled function, to the extent  
7        necessary to ascertain that the funds are properly expended  
8        and reported.

9        (2) For these purposes the Legislative Auditor has shall  
10       ~~have~~ the authority, by such means as are necessary, to  
11       require;

12       (A) Any any person holding office in the state  
13       government or employed by the state, to allow ~~him~~ the  
14       Legislative Auditor or his or her employee or designee to  
15       inspect the properties, equipment, facilities and records of the  
16       various agencies, departments, subdivisions or institutions of  
17       the state government for which appropriations are to be made  
18       or have been made, either before or after estimates ~~therefor~~  
19       are submitted, and before, during and after the sessions of the  
20       Legislature; and

21       (B) Any public or private entity which is the recipient of  
22       state funds, including funds derived from a state controlled

23 function, to allow the Legislative Auditor or his or her  
24 employee or designee to inspect the properties, equipment,  
25 facilities and records of the entity to the extent necessary to  
26 ascertain that the state funds, including funds derived from a  
27 state controlled function, are properly expended and reported:  
28 *Provided, That the Legislative Auditor may only review state*  
29 *funds or invoices for services provided to the state.*

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

32 (c) The Legislative Auditor shall provide any person or  
33 entity audited pursuant to this section a copy of the audit  
34 report, and shall allow the person or entity an opportunity to  
35 respond to the audit report in accordance with generally  
36 accepted governmental accounting practices.