

1 **ENROLLED**

2 **H. B. 2851**

3
4 (By Delegates Boggs, Ashley, D. Poling,
5 Caputo and Swartzmiller)

6 (By request of the Auditor)

7 [Passed April 13, 2013; in effect ninety days from passage.]

**FISCAL
NOTE**

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9
10 AN ACT to amend the Code of West Virginia, 1931, as amended, by
11 adding thereto a new section, designated §6-9-8a, relating to
12 establishing a one time audit cost amnesty program for local
13 governments with delinquent audit costs.

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

15 That the Code of West Virginia, 1931, as amended, be amended
16 by adding thereto a new section, designated §6-9-8a, to read as
17 follows:

18 **ARTICLE 9. SUPERVISION OF LOCAL GOVERNMENT OFFICES.**

19 **§6-9-8a. Audit cost amnesty program.**

20 (a) Notwithstanding any other code provision to the contrary,
21 the chief inspector shall establish a one time audit cost amnesty
22 program to be conducted during the 2014 fiscal year.

23 (b) The amnesty program shall apply only to:

24 (1) Audits conducted by the chief inspector; and

1 (2) Audit costs that are for fiscal years prior to the two
2 most recent audits completed or in progress as of July 1, 2013.

3 (c) The chief inspector shall establish procedures and forms
4 for processing applications to the program.

5 (d) An entity is not eligible to participate in the amnesty
6 program unless fees related to its two most recent audits completed
7 or in progress as of July 1, 2013, have been paid in full prior to
8 its request for amnesty.