

# ENROLLED

## H. B. 2851

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(BY DELEGATE(S) BOGGS, ASHLEY, D. POLING,  
CAPUTO AND SWARTZMILLER)

[BY REQUEST OF THE STATE AUDITOR'S OFFICE]

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

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

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

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

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

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

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

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

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

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

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

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

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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*Chairman, House Committee*

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*Chairman, Senate Committee*

Originating in the House.

In effect ninety days from passage.

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*Clerk of the House of Delegates*

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*Clerk of the Senate*

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*Speaker of the House of Delegates*

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*President of the Senate*

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The within \_\_\_\_\_ this the \_\_\_\_\_  
day of \_\_\_\_\_, 2013.

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*Governor*

