

# **WEST VIRGINIA LEGISLATURE**

## **2017 REGULAR SESSION**

**Introduced**

### **House Bill 2455**

BY DELEGATE SOBONYA

[Introduced February 15, 2017; Referred  
to the Committee on Government Organization then  
Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,  
 2 designated §6-9B-1, §6-9B-2, §6-9B-3, §6-9B-4, §6-9B-5 and §6-9B-6, all relating to  
 3 creating and maintaining a searchable online budget database to easily access the details  
 4 on how the state is spending their tax dollars and what performance results are achieved  
 5 for those expenditures; designating this as the "Budget and Spending Transparency Act";  
 6 providing a short title, legislative findings, definitions, content requirements and updates;  
 7 and compliance by the State Auditor and Legislative Auditor.

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

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new  
 2 article, designated §6-9B-1, §6-9B-2, §6-9B-3, §6-9B-4, §6-9B-5 and §6-9B-6, all to read as  
 3 follows:

**ARTICLE 9B. BUDGET AND SPENDING TRANSPARENCY ACT.**

**§6-9B-1. Short title.**

1 This article shall be known and may be cited as the "Budget and Spending Transparency  
 2 Act."

**§6-9B-2. Legislative finding.**

1 The Legislature finds that taxpayers should be able to easily access the details on how  
 2 the state is spending their tax dollars and what performance results are achieved for those  
 3 expenditures. It is the intent of the Legislature, therefore, to direct the Auditors to create and  
 4 maintain a searchable budget database website detailing where, for what purpose and the results  
 5 achieved for all taxpayer investments in state government.

**§6-9B-3. Definitions.**

1 For the purpose of this article, the following terms shall be defined as:

2 (a) "Agency" means a state department, office, board, commission, bureau, division,  
 3 institution or institution of higher education. This includes individual state agencies and programs,  
 4 as well as those programs and activities that cross agency lines. "State agency" includes all

5 elective offices in the Executive Branch of government and the Legislature.

6 (b) "The Auditors" means both the State Auditor and Legislative Auditor working in concert.

7 For the purpose of this article, each Auditor's duties shall generally be those respectively assigned

8 in the code: *Provided*, That the Auditors may establish any methods or procedures as necessary

9 to accomplish the intent and goals of this article.

10 (c) "Entity" or "recipients" means any corporation, association, union, limited liability

11 corporation, limited liability partnership, legal business entity including nonprofit organizations,

12 grantee, contractor or any county, municipal or other local government entity: *Provided*, That the

13 term "entity" or "recipients" does not include an individual recipient of state assistance.

14 (d) "Funding action or expenditure" includes details on the type of spending (grant,

15 contract, appropriations, etc.). This includes, but is not limited to, tax exemptions, tax credits or

16 any expenditure from any civil contingency or similar fund. Where possible, a hyperlink to the

17 actual grants or contracts shall be provided.

18 (e) "Funding source" means the state account from which the expenditure is appropriated.

19 (f) "Searchable budget database website" means a website that allows the public at no

20 cost to search and aggregate information regarding the state's budget and spending.

21 (g) "State audit or report" includes any audit or report issued by the State Auditor,

22 Legislative Auditor, legislative committee or executive body relating to the entity or recipient of

23 funds or the budget program, activity or agency.

#### **§6-9B-4. Searchable budget database website created.**

1 No later than January 1, 2018, the Auditors shall develop and make publicly available a

2 single, searchable budget database website including the required data for the current fiscal year.

3 The searchable database shall also contain the required information for the previous three fiscal

4 years.

#### **§6-9B-5. Content requirements and updates.**

1 (a) The Auditors shall include as part of the searchable budget database website the

2 following content:

3 (1) The name and principal location or residence of the entity or recipients of funds;

4 (2) The name of the person or entity requesting the funds;

5 (3) The amount of funds expended;

6 (4) The funding or expending agency;

7 (5) The funding source of the revenue expended;

8 (6) The budget program or activity of the expenditure;

9 (7) A descriptive purpose for the funding action or expenditure;

10 (8) The expected performance outcome for the funding action or expenditure;

11 (9) The past performance outcomes achieved for the funding action or expenditure;

12 (10) Any state audit or report relating to the entity or recipient of funds or the budget

13 program or agency; and

14 (11) Any other relevant information specified by the Legislature.

15 (b) The searchable budget database website shall be updated for each fiscal year no later

16 than thirty days following the end of the fiscal year. In addition, the Auditors shall update the

17 searchable budget database website as new data becomes available. All state agencies shall

18 provide to the Auditors all data that is required to be included in the searchable budget database

19 website no later than thirty days after the data becomes available to the agency. The Auditors

20 shall provide guidance to agency heads to ensure compliance with this section.

**§6-9B-6. Compliance.**

1 The Auditors are not in compliance with this article if the data required for the searchable

2 budget database website is not available in a searchable and aggregate manner, or the public is

3 redirected to other government websites, unless each of those sites has information from all

4 agencies and each category of information required can be searched electronically by field in a

5 single search.

NOTE: The purpose of this bill is to create a searchable online database containing past and recent budget and expenditure information creating and maintaining a searchable online budget database to easily access the details on how the state is spending their tax dollars and what performance results are achieved for those expenditures. The State Auditor and Legislative Auditor working in concert are authorized to establish any methods or procedures as necessary to accomplish the intent and goals of this article.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.