

# **WEST VIRGINIA LEGISLATURE**

**2023 REGULAR SESSION**

**Committee Substitute**

**for**

**House Bill 3091**

By Delegate Foster

[Originating in the Committee on Government  
Organization; Reported on January 30, 2023]



1 A BILL to amend and reenact §6-9B-1, §6-9B-3, and §6-9B-4 of the Code of West Virginia, 1931,  
2 as amended; and to amend said code by adding thereto two new sections, designated §6-  
3 9B-5 and §6-9B-6, all relating to requiring certain entities to provide information to the State  
4 Auditor for inclusion on the financial transparency website; requiring government agencies  
5 and counties to provide certain information to the State Auditor; providing that certain  
6 county financial information is to be included on the financial transparency website;  
7 requiring the State Auditor to make counties' financial information publicly available on the  
8 financial transparency website; requiring counties to submit certain financial information to  
9 the State Auditor; setting forth the information that counties are required to send;  
10 specifying when the information must be sent; requiring the State Auditor to publicly  
11 identify any county that fails to comply with certain requirements; granting the State Auditor  
12 the authority to promulgate legislative rules to implement the provisions of this article.

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

**ARTICLE 9B. OPEN GOVERNMENTAL FINANCES.**

**§6-9B-1. Legislative findings.**

1 (a) The Legislature finds that taxpayers should be able to easily access the details of 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 State Auditor to create and  
4 maintain a searchable financial transparency website detailing where, how much, and for what  
5 purpose taxpayer moneys in state government are expended.

6 (b) It is also the intent of the Legislature that the searchable website be made compatible  
7 ~~for future inclusion of counties~~ for inclusion of counties pursuant to §6-9B-5 of this code or  
8 municipalities that desire to have their own searchable financial transparency website.

**§6-9B-3. Searchable financial transparency website created.**

1           (a) No later than July 1, 2018, the State Auditor shall develop and make publicly available a  
2 searchable financial transparency website containing the information specified in §6-9B-4 of this  
3 code.

4           (b) Beginning July 1, 2023 and continuing thereafter, the State Auditor shall make publicly  
5 available on the searchable financial transparency website all information received from any  
6 county pursuant to §6-9B-5 of this code.

1           **§6-9B-4. Contents of the searchable website.**

1           (a) The Auditor shall include as part of the searchable financial transparency website the  
2 following content for a given fiscal year and the three immediately preceding fiscal years:

3           (1) The name and the address, principal location, or residence of the recipients of a given  
4 funding action or expenditure: *Provided*, That all federal and state laws and regulations and rules  
5 regarding the confidentiality of information and privacy apply;

6           (2) The amount of funds expended in a given funding action or expenditure;

7           (3) The governmental agency making a given funding action or expenditure;

8           (4) The funding source of a given funding action or expenditure;

9           (5) The budget program or activity related to a given funding action or expenditure; and

10           (6) Additional information as to the funding action or expenditure the Auditor deems  
11 valuable ~~for~~ to the public.

12           (b) The searchable financial transparency website shall be updated periodically as new  
13 data becomes available. All governmental agencies shall provide to the Auditor, in a format  
14 specified by the Auditor, all data that is required to be included in the searchable financial  
15 database website no later than 30 days after the data becomes available to the agency. The  
16 Auditor shall provide guidance and specifications to governmental agencies to promote  
17 compliance with this section.

18           (c) The Auditor shall make publicly known those governmental agencies that have failed to  
19 comply with the requirements of this article.

**§6-9B-5. Counties to provide financial information to transparency website.**

1           (a) Beginning July 1, 2023, each county shall provide certain financial information to the  
2 State Auditor for inclusion on the financial transparency website.

3           (b) Counties are required to provide to the State Auditor:

4           (1) The name of the recipient of a given funding action or expenditure: *Provided*, That all  
5 federal and state laws and regulations and rules regarding the confidentiality of information and  
6 privacy apply;

7           (2) The amount of funds expended in a given funding action or expenditure;

8           (3) The funding source of a given funding action or expenditure;

9           (4) The budget program or activity related to a given funding action or expenditure; and

10          (5) Additional information as to the funding action or expenditure the Auditor deems  
11 valuable to the public.

12          (c) The Auditor shall include as part of the searchable financial transparency website the  
13 information specified in subsection (b) of this section for a given fiscal year and, if available, the  
14 three immediately preceding fiscal years.

15          (d) The searchable financial transparency website shall be updated periodically as new  
16 data becomes available. All counties shall provide to the Auditor, in a format specified by the  
17 Auditor, all data that is required to be included in the searchable financial database website no  
18 later than 30 days after the data becomes available to the county. The Auditor shall provide  
19 guidance and specifications to counties to promote compliance with this section.

20          (e) The Auditor shall make publicly known those counties that have failed to comply with  
21 the                    requirements                    of                    this                    article.

**§6-9B-6. Authority to promulgate rules.**

1           The State Auditor may promulgate legislative rules in accordance with the provisions of  
2 §29A-3-1 *et seq.* of this code to implement the provisions of this article which shall include, but not  
3 be limited to:

4           (a) Procedures for receiving, maintaining, organizing, and displaying information received  
5 from governmental agencies and counties as required by this article;

6           (b) Procedures for receiving, maintaining, organizing, and displaying information received  
7 from any municipality that may voluntarily determine to submit its data to the financial  
8 transparency website;

9           (c) Procedures for making publicly known those governmental agencies and counties  
10 which do not comply with this article; and

11           (d) Any other procedures reasonably necessary to implement the provisions of this article.

NOTE: The purpose of this bill is to require counties to provide information to the State Auditor for inclusion on the financial transparency website.

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