

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2343

**FISCAL
NOTE**

By Delegates Hornby, Willis, Horst, D. Smith, Leavitt,

Chiarelli, Kyle, Hite, Vance, Green, and Brooks

[Introduced February 13, 2025; referred
to the Committee on Government Organization]

1 A BILL to amend and reenact §12-4A-2 of the Code of West Virginia, 1931, as amended,
2 authorizing the State Auditor to conduct audits of all county boards of education relating to
3 income or funds received, regardless of source.

Be it enacted by the Legislature of West Virginia:

ARTICLE 4A. CENTRALIZED MANAGEMENT OF COMPLAINTS.

§12-4A-2. General purpose.

1 (a) The State Auditor ~~shall have authority to~~ may receive reports of possible fraud,
2 misappropriation, mismanagement, or waste of state funds of the State of West Virginia and to
3 refer such reports to the commission on special investigations, county prosecutors and law-
4 enforcement agencies

5 (b) Effective on the passage of this amendment, the State Auditor shall conduct an audit of
6 county boards of education, regardless of source and conduct audits of county boards of
7 education, including reviews of income received from levies, the state, and federal government.

NOTE: The purpose of this bill is to authorize and require the state auditor to conduct audits of all county boards of education relating to income or funds received, regardless of source.

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