

**WEST VIRGINIA
SECRETARY OF STATE
BETTY IRELAND
ADMINISTRATIVE LAW DIVISION**

Form #5

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2005 AUG 26 A 9:52

OFFICE WEST VIRGINIA
SECRETARY OF STATE

**NOTICE OF AGENCY ADOPTION OF A PROCEDURAL OR INTERPRETIVE RULE
OR A LEGISLATIVE RULE EXEMPT FROM LEGISLATIVE REVIEW**

AGENCY: Council for Community and Technical College Education TITLE NUMBER: 135

CITE AUTHORITY: West Virginia Code 18B-2B-6, 18B-1-3(h)(2)

RULE TYPE: PROCEDURAL X INTERPRETIVE _____

EXEMPT LEGISLATIVE RULE _____

CITE STATUTE(S) GRANTING EXEMPTION FROM LEGISLATIVE REVIEW

W. Va. Code 18B-1-3(h)(2)

AMENDMENT TO AN EXISTING RULE: YES _____ NO X

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

IF NO, SERIES NUMBER OF RULE BEING PROPOSED: 44

TITLE OF RULE BEING PROPOSED: Policy Regarding Action to be Taken on Audit Reports

THE ABOVE RULE IS HEREBY ADOPTED AND FILED WITH THE SECRETARY OF STATE. THE
EFFECTIVE DATE OF THIS RULE IS September 30, 2005.


Authorized Signature

**TITLE 135
PROCEDURAL RULE
WEST VIRGINIA COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE
EDUCATION**

**SERIES 44
POLICY REGARDING ACTION TO BE TAKEN ON AUDIT REPORTS**

§133-44-1. General.

- 1.1 Scope. -- This rule establishes the procedure for discover of illegal use or shortage of funds.
- 1.2 Authority - West Virginia Code § 18B-2B-6
- 1.3 Filing Date – July 12, 1972
- 1.4 Effective Date – September 12, 1972

§133-44-2. Procedure.

Immediately upon receipt of any audit report which suggests or indicates the illegal use or shortage of funds in any account associated in any manner with an institution or element of the state system of higher education, the Council for Community and Technical College Education will submit the audit report to the Attorney General of West Virginia with the request that he/she take such action as he/she deems appropriate and to the prosecuting attorney of the county in which the institution or the element is located.

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