

West Virginia Grant Transparency and Accountability Act

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Background

W. Va. Code [§12-4-14 WV Grant Transparency and Accountability Act](#) addresses oversight and reporting of State grants.

House Bill 2573 was enacted in the 2021 Regular Session of the Legislature moving grant oversight to the State Auditor's Office.

The new rule, [WV Code Rules §155-9 Accountability Requirements for State Funds and Grants](#) became active August 1, 2022.

What do SWAs need to do?

**Did your Authority receive
\$50,000 or more in State grant
funding during the fiscal year?**



Received \$50,000 or more in State Grant Funding

Authority **shall** file with the Solid Waste Management Board (SWMB) and/or the Department of Environmental Protection (DEP) a report on grant funding disbursements. (§155-9-3.1)

The authority will need an independent CPA to complete one of the the following: (§155-9-4.1 and §155-9-3.2)

- Financial audit, with a Schedule of State Grant Receipts and Expenditures and related auditor's opinion on whether the schedule is fairly stated.
- Agreed-upon procedure (AUP) engagement

Authority shall submit the required report within two years after the end of the fiscal year in which the grant was disbursed to the authority. (§155-9-3.6)

Received less than \$50,000 in State Grant Funding

Authority **shall** file with the SWMB and/or the DEP a sworn state of expenditures (SSOE), must be signed by your Authority Chair and notarized by a notary public. (§155-9-5.1 and §155-9-5.5)

SSOE form will be provided by the SWMB and/or DEP. (§155-9-5.2)

Authority shall submit the signed and notarized within two years after the end of the fiscal year in which the grant was disbursed to the authority.
(§155-9-5.6)

Grant Stop Payment

The State Auditor, SWMB, or DEP shall issue stop payment orders if authority fails: (§155-9-9.1)

- To file required reports
- Comply with grant terms
- Commits violation of law
- Noncompliant with grant reporting or record keeping requirements

State Grant Debarment

Authority failing to file a audit report or SSOE for any state grant within the required time is barred from receiving any further state grant funding until in compliance with its reporting responsibilities. (§155-9-6.1)

Grant Verification

SWMB and DEP is charged with verifying an authority is not barred from receiving state grants. (§155-9-8.1)

Verification shall include one of the following signed by your Chair and notarized by a notary public:

- Clause in the grant agreement (§155-9-8.1.1)
- Separate statement of compliance (§155-9-8.1.2)

Prohibited Political Activity & Conflict of Interest Provision

Prohibited Political Activity (§155-9-11)

Authority shall not knowingly use grant funding for prohibited political activity or be compensated from grant funds for time spent engaging in prohibited political activity. (§155-9-11.1)

Conflict of Interest Provision (§155-9-13)

Authority will be required to submit a form to SWMB and DEP disclosing any potential conflicts of interest. (§155-9-13.4)

Grant Funds Recovery Procedures

If grant funds are subject to recovery, the SWMB or DEP shall provide the authority at least one informal conference before any formal recovery action is taken.

(§155-9-10.1)

SWMB and DEP Grant Contact

If you have any grant related questions please contact the following:

Solid Waste Management Board @ (304)926-0448.

DEP REAP Grant Program @ (304)926-0499