

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

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

§135-44-1. General.

1.1. Scope. -- This rule establishes the procedure for discover of illegal use or shortage of funds.

1.2. Authority. -- W. Va. Code §18B-2B-6.

1.3. Filing Date. -- August 26, 2005.

1.4. Effective Date. -- September 30, 2005.

§135-44-2. Procedure.

2.1. 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.