

# WEST VIRGINIA CODE: §18-23-9

## **§18-23-9. Books and accounts.**

The governing boards shall cause to be kept at their office a proper and complete set of books and accounts with each state institution of higher education under their respective control, which shall clearly show every expenditure authorized and made thereat. The books shall exhibit an account of all appropriations made by the Legislature concerning any institution under their control, and of all other funds under the control of the governing boards. They shall, in conjunction with and subject to the approval of the chief inspector of public offices, prescribe the form of vouchers, records and methods of keeping accounts at and by each of the institutions under their control. Such vouchers, records and methods of accounts of the institutions shall be as nearly uniform as possible. The governing boards, or any member thereof, shall have the power to investigate the conditions and to examine and check the records of any of said institutions at any time. The governing boards shall also have the power to authorize any of their members or officers, its bookkeeper, accountant, or other employee, to proceed to any of the institutions under their control, and to examine and check its records, take inventory of its property, or that of any of its departments or for any other purpose the governing boards may deem necessary. Any person doing such work shall receive, in addition to regular compensation, his actual expenses incurred thereby. Upon the completion of any such special work the governing boards shall cause a full and complete written report of the same to be made to it as soon as practicable.