WEST VIRGINIA CODE: §18-9B-1

§18-9B-1. Purpose and construction of article.

Because of the adoption of the "Tax Limitation Amendment," it has become necessary for the state to participate, to an increasing degree, in the financing of the free public schools. In the fiscal year 1938-1939, this participation aggregated 55 percent of the total expended by county boards of education for the operation of the schools of the state, and in 17 counties state aid represented in excess of 70 percent of the total amounts spent for public education in those counties. In consequence of this state investment in local education, the state has acquired a paramount interest in the sound and stable management of the financial affairs of county school districts so that the maximum effectiveness of education may be obtained from the expenditure of the limited funds available.

With the foregoing purposes in view, this article is enacted to develop improved methods of financial administration and to bring increased financial guidance and assistance to the management of county school affairs.

The provisions of this article shall be construed to be in addition to the authority now exercised by the State Auditor as chief inspector and supervisor of public offices under §6-9-1 *et seq*. of the code for the purposes of fidelity accounting and auditing. The intent of the Legislature is that the powers granted by this article to the State Superintendent of Schools over financial management shall in administration be fully coordinated with those of the State Auditor over the legality and fidelity of public expenditures.

The provisions of this article shall be liberally construed to give effect to the purposes stated.

WV Legislature