

# WEST VIRGINIA CODE: §18-9B-12

## **§18-9B-12. Practices of fiscal administration.**

The state superintendent may formulate the requirements of adequate practices of fiscal administration to be followed by county school districts. Such requirements may include:

- (1) Procedures for the receipts, control and disbursement of county school funds;
- (2) Forms for requisitions, purchase orders, disbursements, and other necessary documents;
- (3) Regulations for the performance of the powers and duties pertaining to school finance;
- (4) Regulations for the exercise of the comptroller function;
- (5) Other instructions and regulations for the proper procedures and practices of fiscal administration in the county schools.

The requirements formulated by the state superintendent shall be certified by the state superintendent to the State Auditor. The State Auditor as chief inspector and supervisor of local government offices shall incorporate the requirements so certified in his or her instructions with respect to fiscal administration and shall prescribe their use by all county school districts by virtue of the authority vested in him or her by §6-9-2 of this code.