

WEST VIRGINIA CODE: §18-9B-13

§18-9B-13. Inspection and audit of school finance administration.

The state superintendent may, through his or her duly authorized representatives, make inspections and examinations of the fiscal administration of a county school district. The inspection and examination may extend to any matter or practice subject to regulation by the state superintendent. Regular and special examinations may be made by a certified public accountant approved pursuant to §6-9-7 of this code selected by the county board in accordance with nonemergency regulations submitted by the chief inspector, or by the chief inspector himself or herself. All examinations shall be made as provided in §6-9-7 of this code. The state superintendent may make selective audits to determine the accuracy of statements and reports made by a county board or superintendent.

The report of the examination shall be certified to the county board, which should include the identification of procedures and practices found to not be in accordance with the requirements of the state superintendent. The county board shall comply with the instructions forthwith.

The state superintendent, through his or her duly authorized representatives, shall have full access to all books, records, papers, and documents of the county board.