



West Virginia DEPARTMENT OF
EDUCATION

STATE COMPLIANCE SUPPLEMENT

July 17, 2019

Financial Reporting

- Publication of Financial Statements
- Individual School Examinations

Budgeting

- Public Hearing for Budget Inspection
- Submission and Approval of Budget
- Restrictions on County Boards

Payments/Disbursements

- Purchase Card Program
- Unlawful Expenditures by Local Fiscal Body
- Itemized Statement of Claims
- General Orders are Prohibited
- Signing of Orders for Payment
- Mileage Reimbursements
- Board Approval of Payments
- Expenditures for Operation and Maintenance of Facilities
- Expenditures for Student Transportation

Contracts

- Competitive Bids for Construction Contracts
- No Contracts Awarded or Renewed with Debtors
- Withholding of Final Contract Payment-(State Tax Department)
- Certificate of Final Payment-(Unemployment)
- Payment Withholding-(Workers' Compensation)
- Energy-Savings Contract Proposals
- Energy-Savings Contract Cancellation Clause

Levies

- Maximum Levy Rates
- Public Meeting Requirements for Entering Levies
- Funds Can Only Be Spent for the Purpose for Which They Were Levied

Insurance & Bonding

- Flood Insurance
- Bonding of Treasurer
- Bonding of Superintendent
- Bonding of Board President
- Recording of Bonds at County Clerk's Office
- Bond to Cover Maximum Amount Deposited

Bond Issuances

- Amount and Purpose of Indebtedness for Which Bonds may be Issued
- Transfer of Funds Remaining After Retirement of School Bonds

Board Members & Meetings

- Open Public Board Meetings
- Board Member Payments
- Pecuniary Interests
- Written Minutes

Personnel

- Contracts for Professional Personnel
- Contracts for Service Personnel
- State Minimum Salary
- Board Approval of Extra Duty Pay

Staff Development Councils

- Professional Staff Development Councils
- Service Personnel Staff Development Councils

Property

- Public Auction of Land, Buildings, and Improvements
- Bus Fleet

Other

- Teacher Qualifications
- Abandoned/Unclaimed Property

QUESTIONS?

Thank You

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