

GILMER COUNTY SCHOOLS
POLICY MANUAL

POLICY #1230

TITLE: County Board Quasi-Public Funds - Recordkeeping and Disbursement
Ref: W.Va. Code 18—5—13; 8100: Handbook for School Finance in
West Virginia

The Gilmer County Board of Education recognizes the positive impact of quasi-public funds on various activities of the schools and believes that all clubs, organizations, or other groups collecting and disseminating quasi-public funds do so to the benefit of the students of the county and the school system as a whole.

For the protection of these organizations. “it shall be the policy of the Gilmer County board of Education that all groups managing quasi-public funds shall have those funds audited annually by a public accountant, CPA, or a county finance clerk, and that those audit reports be kept on hand in the Board’s finance office for public inspection.”

Approved: July 7, 1987