WEST VIRGINIA CODE: §7-6-4

§7-6-4. Deposit and disbursement of moneys by sheriff.

The sheriff, upon receipt of a certified copy of the order of the county court, showing that a depository has been designated and bond accepted in compliance with the provisions of this article, and naming the depository or depositories, shall deposit therein to the credit of the county treasurer all public money in his possession, except such as may be necessary to meet current demands; and, thereafter, he shall make daily deposits in the public depositories of all public money received by him, except as hereinafter provided, the deposit of such money to be made as early as practicable after the receipt or collection thereof, and such money shall be payable by the depository only on an order issued by the county court, after such order has been endorsed by the county treasurer directing payment by the depository. If at any time the cash in the hands of the sheriff is not sufficient to meet current demands, he is authorized to withdraw sufficient cash from the depository to meet such current demands, such withdrawals to be made by check drawn by the sheriff and countersigned by the county clerk. Such current demands shall not be anticipated more than a week in advance. All moneys due the sheriff are to be drawn from the depository on an order issued by the sheriff. At the end of each month the president and clerk of the county court shall sign proper orders on the sheriff, in his favor, to pay him the moneys due him. All moneys belonging to the state, or any municipality, or Board of Education, shall be disbursed from the depository on a check drawn by the sheriff, payable to the Auditor of the State of West Virginia, or to the treasurer of the municipality or to the treasurer of the county board of education, unless the sheriff is designated as the treasurer, as provided in section six, article nine, chapter eighteen of this code.