WEST VIRGINIA CODE: §7-6-7

§7-6-7. Account of deposits and disbursements.

The treasurer shall keep an account with each depository showing each deposit and disbursement. The depository upon payment of any order or draft drawn by authority of the county court or Board of Education on the treasurer, and indorsed by for payment, or upon payment of any check drawn by the treasurer for the purposes herein authorized, shall cancel the same, showing clearly the payment thereof and the date of payment. The orders or drafts and checks so paid shall be delivered by the depository to the treasurer upon his demand, and the orders or drafts shall be by preserved for settlement with the county court, and the checks shall be filed and preserved as part of the records of his office.