WEST VIRGINIA CODE: §11A-1-13

§11A-1-13. Accounts to be kept by sheriff.

The sheriff shall keep separate accounts in a permanent book or in a permanent record on an electronic data processing system, in form prescribed by the Tax Commissioner, of all the taxes received and disbursed by him or her, for the different purposes for which the taxes were levied. Each of the accounts shall be kept so as to show the total receipts and disbursements up to the close of business on each day; and in a separate column opposite the totals the sheriff shall ascertain and note in figures, at the close of each day's transactions, the balance due from or to him or her, as the case may be, on account of the funds. The account book or a printout of the permanent record on the electronic data processing system is subject to inspection at any time by the Tax Commissioner, members of the county commission, the clerk of the county commission, the prosecuting attorney, the mayor or treasurer of any municipality or the treasurer of the county board of education. The Tax Commissioner shall promulgate rules in

accordance with article three, chapter twenty-nine-a of this code requiring that printouts of the permanent record on the electronic data processing system be made on a periodic basis and that those printouts be stored in a safe and secure manner, so that they are protected from fire damage.

WV Legislature