WEST VIRGINIA CODE: §12-4-1

§12-4-1. Biennial reports.

All reports, settlements, accounts and statements which are now, or that hereafter may be required by law, shall be kept and made to conform to the fiscal year. As soon as practicable after June thirtieth, nineteen hundred and thirty-two, each of the officers or boards now or hereafter required by law to compile a biennial report shall compile a report covering the two preceding years, and every two years thereafter the biennial reports shall be made for the two preceding years.

WV Legislature