WEST VIRGINIA CODE: §12-4-11

§12-4-11. Exceptional items fund.

(a) There is hereby created in the Treasurer's Office a special fund known as the "exceptional items fund" to be administered by the treasurer pursuant to the provisions of this section and rules and regulations established thereunder.

(b) The treasurer is authorized to make transfers to and from the exceptional items fund for the purpose of clearing irreconcilable items carried forward on his accounts with state depositories: Provided, That no transfer may be made as to any irreconcilable item in excess of $50 without the approval of the State Auditor.

(c) The treasurer and Auditor shall jointly promulgate rules and regulations establishing procedures and conditions for issuance of substitute checks to payees in cases where the checks originally issued are erroneous, or have been lost, mutilated, destroyed, stolen or forged. Any disbursements pursuant to such rules and regulations shall be made from the exceptional items fund. Any moneys received by the state from persons responsible for wrongfully cashing such originally issued checks shall be deposited in such fund.

WV Legislature