WEST VIRGINIA CODE: §12-4-4

§12-4-4. Accounts of expenditures; signing of checks and warrants; facsimile signatures and use of mechanical and electrical devices; forgery; penalty.

When the treasurer issues his check on a depository, he or she shall credit the same to the account of the depository, and charge it to the summary account provided for in section two of this article. The Auditor shall keep accounts of the particular heads of expenditures, and, when he or she issues a warrant on the treasurer, shall credit the treasurer's summary account therewith and charge the same under the particular head of expenditure to which it properly belongs, distinguishing especially the disbursements on account of the capital and the annual income of the school fund, as directed in section two of this article in relation to receipts belonging to that fund. All checks when issued by the treasurer shall bear his or her signature, personally signed by the treasurer, or by employees as are, in writing, authorized by the treasurer to make his or her signature thereto, or bear a facsimile of the treasurer's signature. All warrants when issued by the Auditor shall bear his or her signature, personally signed by the Auditor, or by employees as are, in writing, authorized by the Auditor to make his or her signature thereto, or bear a facsimile of the Auditor's signature. The signature of the treasurer, or Auditor, respectively, may be made, however, by means of such mechanical or electrical device as the treasurer, or Auditor, respectively, may select. Any mechanical or electrical device selected shall be safely kept in the respective offices of the treasurer or Auditor so that no one has access to the device except the treasurer, or the Auditor, and the employees authorized to respectively sign checks or warrants as provided by this section. If any person, other than the treasurer, or Auditor, respectively, or their respective duly and respectively authorized employees, sign the name of the treasurer or the Auditor, respectively, by the use of any mechanical or electrical device, or otherwise, or use the facsimile of the signature of either of them, on any check or warrant, or utter or attempt to employ as true such forged check or warrant, knowing it to be forged, he or she shall be guilty of a felony and, upon conviction thereof, shall be imprisoned not less than two nor more than ten years.

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