WEST VIRGINIA CODE: §14-1-18

§14-1-18. Settlement or dismissal of claims.

The commissioner of finance and administration, Auditor or other officer or official body having authority to collect the same may, with the advice of the Attorney General, adjust and settle upon just and equitable principles without regard to strict legal rules any account or claim, in favor of the state, which may at the time have been standing upon the books of his or its office more than five years; and, with the like advice, may dismiss any proceedings instituted by him or it.

WV Legislature