WEST VIRGINIA CODE: §14-1-33

§14-1-33. Debts due state from sheriffs or other officers -- Rights of purchaser of such debts.

The purchaser of any accounts or claims so sold under the provisions of this article shall have the same right to recover that the state now has, and shall be substituted to all the rights of the state concerning the same. But in case there be any error in any account or claim sold under this article, or it shall appear that the officer, against whom the claim is, is entitled to credits which do not appear upon the account or claim, the purchaser shall not be allowed any claim against the state by reason thereof.