WEST VIRGINIA CODE: §18-9-3

§18-9-3. Collection and disbursement of school money by sheriff; signing of orders for payment of money; forgery of signatures; penalties.

The sheriff shall receive, collect and disburse all levies, and any other school moneys he may receive to the treasurer of the county board of education unless the sheriff has been designated treasurer of the county board pursuant to section six, article nine, chapter eighteen of this code. He shall keep accounts of the money belonging to the several funds and shall credit and charge every amount to the fund to which it belongs. The treasurer of the board of Education shall pay money only upon the order of the board. The order shall specify the amount to be paid, the purpose for which it is paid, and the fund to which it shall be charged. The order shall be signed by the president and shall be countersigned by the secretary: Provided, That such signatures authorizing the payment of such orders may be made by means of such mechanical or electrical device as the board may select. Such mechanical or electrical device for the making of the signatures of the president and secretary shall be safely kept so that no one shall have access thereto except the president and the secretary of the board and such of their respective employees as may be authorized to have access thereto. If any person shall sign the names of the president or secretary of the board of Education, without having authority so to do, by the use of any mechanical or electrical device, or otherwise, or use the facsimile of the signature of either of them on any order, he shall be guilty of forgery; and if any person shall utter or attempt to employ as true such forged order, knowing the same to be forged, he shall, in either event, be guilty of a felony, and, upon conviction, shall be confined in the penitentiary not less than two nor more than ten years.

WV Legislature